

January 1, 2003

Board of Lucas County Commissioners
One Government Center, Suite 800
Toledo, Ohio 43604

TO BE REPLACED BY COLOR VERSION

Honorable Board Members and Citizens of Lucas County:

I am pleased to present the 2003 Adopted Budget for Lucas County. Major initiatives for 2003 include the completion of the Sixth District Court of Appeals, the continuation of the countywide Enterprise Resource Planning (ERP) project and the new fiber-optic backbone that will better connect various county agencies. Other 2003 initiatives include continued support for economic development in Lucas County and the initial phases of planning a new Corrections Center.

Our major concern for 2003 is the continued demand for governmental services during a time when the county is seeing little to no growth in revenues. Lucas County continues to feel the effects of the struggling national economy. This budget includes no projected increase in the county's sales tax receipts. The trickle down effect of the budget crisis at the state level has had and will have a significant effect on Lucas County revenues. The Local government Assistance Fund has been adjusted to meet the current revenue commitments of the State of Ohio. The Office of Management and Budget (OMB), along with Administration, will continue to closely monitor the economy as well as the debate over the 2004/2005 state biennium budget. OMB will make recommendations for adjustments to this budget as necessary.

In 2003, OMB will initiate a pilot study in regard to performance-based budgeting. The chosen pilot department will work with OMB to establish standards which will measure the performance of the department in meeting its' mission and goals. In conjunction with this study, OMB will be reviewing the use of the new ERP system as a tool to review the performance of the departments. It is anticipated that using such tools will provide better information to allocate future available resources.

The enclosed budget document provides a detailed analysis of the expenditures and revenues of the County in what we hope is a clear and easy-to-understand format.

My special thanks to the Elected Officials and Department/Agency Directors, as well as the staff of OMB for their hard work in preparing the 2003 budget.

Sincerely,

Edward J. Ciecka
County Administrator

BUDGET SUMMARY

This document is presented as the 2003 Adopted Budget for Lucas County and approved by the Board of County Commissioners on January 30, 2003. Our basic intent in the development of the General Fund budget was to ensure that revenue collections met anticipated expenses and that the county maintain a balanced appropriation in 2003. This budget was also developed to maintain continued financial stability and the integrity of the county's fiscal operations. This is the fourth comprehensive budget document developed by the Office of Management and Budget. This document not only explains the budgeting process and structure of funds, but also includes a holistic view of the county's capital projects, programs, county issues, revenue sources, debt service. In addition, the Adopted Budget includes the following initiatives for 2003.

General Issues and Initiatives

Sales Tax - Downturns in the economy, combined with the dispersement of retail to neighboring counties have contributed to decreasing sales tax revenue. As a result, the Office of Management and Budget is closely monitoring departmental expenditures within the General Fund as well as the fluctuation in the sales tax. The Office of Management and Budget and the Administration are reviewing possible changes in Ohio's sales tax legislation that will expand the categories on which the sales tax is applied and federal legislation to capture internet sales.

Local Government Funds - A continued concern for our County is the potential further reduction of all three local government funds (the Local Government Fund (LGF), the Local Government Revenue Assistance Fund (LGRAf), and the Library and Local Government Revenue Assistance Fund (LLGRAf) by the Ohio legislature.

Enterprise Resource Planning Software System - The Lucas County Commissioners and the Auditor's Office are continuing to implement PeopleSoft as the replacement of the existing human resource, payroll and financial systems. The payroll aspect of the system will be fully functioning in the second quarter of 2003.

Sixth District Court of Appeals - Construction continues on the new Sixth District Court of Appeals building. The new Courthouse will be located in downtown Toledo along Constitution Avenue, at the intersection of the Greenbelt Buckeye Basin Parkway and Cherry Street. The 7.5 million dollar project will replace the existing Sixth District Court of Appeals Courthouse, which is located in a historic county building a short distance away. Opportunities for utilizing the old facility are being explored. The project is being financed by the eight counties within the Court's jurisdiction and is expected to be complete by the summer of 2003.

✍✍**Performance-Based Budgeting** – The Office of Management and Budget continues to work toward establishing performance-based budgeting as part of our normal budgeting process. This will allow the Office of Management and Budget to utilize the upcoming new PeopleSoft Financial System to the fullest extent.

✍✍**Health Insurance** – Costs related to health insurance and prescription drug coverage continues to rise dramatically. Lucas County is anticipating a 15% increase for 2004 and at least a 10% increase annually through 2007.

Public Safety Issues and Initiatives

✍✍**Homeland Security** – The Lucas County Emergency Management Agency is the recipient of various federal grants for Homeland Security. The purpose of these grants is to provide the County funds to enhance its emergency response capabilities. Funds are available to purchase first responder equipment that is not available through local funding and to update the County Emergency Plan. A diverse countywide committee is meeting regularly to ensure that the needs of all first responders are addressed. To date, equipment for the regional bomb squad has been purchased and gas masks and protective suits for 1000 law enforcement officers will be purchased in March, 2003.

✍✍**Sheriff's Department** – Sheriff James A. Telb and Law Enforcement officials from across the region unveiled a cooperative computerized law enforcement network to aid in the search for abducted children. The system will provide color pictures and descriptive information about missing adults and children to regional law enforcement agencies more quickly than existing methods. Lucas County Sheriff's Office used approximately \$54,000 in Local Law Enforcement Block Grant funds to purchase 21 TRAK (Technology to Recover Abducted Kids) units. The system will be utilized to tie into the State Amber Alert Systems of Ohio and Michigan.

Social Service Issues and Initiatives

✍✍**Job & Family Services** – An early retirement incentive plan was introduced to the Department of Job and Family Services in order to better align the staff of the agency with the current workload. An analysis was completed, the goal of which was to determine the appropriate staff size with regard to the total number of cases. As a result of the plan, the staffing level will be reduced to 410.

✍✍**Family & Children First Council - Help Me Grow** – Help Me Grow is a coordinated community-based infrastructure that promotes trans-disciplinary, family-centered services for expectant parents, newborns, infants, toddlers and their families. The goal of Help Me Grow is to assure that newborns, infants and toddlers across Ohio have the best possible start in life.

General Government Issues and Initiatives

✍️ **Recorder** – The initial phase of the new imaging and scanning system has begun. This project will streamline the entire process that goes into recording a document by providing state of the art scanning and digital imaging technology. The project is scheduled to be complete and up and running by the end of Spring 2003.

✍️ **Department of Public Service** – The recreation center swimming pool was not opened in 2002 to save operational costs. In 2003, the County has allocated \$500,000 to demolish and remove the swimming pool area to make way for future development, which is currently anticipated to be an Aquatic Center. The County will look for public and private partnerships in order to continue the implementation of the Master Plan at the Lucas County Recreation Center.

✍️ **Economic Development** – The department will continue to enhance the effectiveness and efficiency of the Workforce system for employers, dislocated and adult workers, as well as youth seeking employment. The emphasis of the department is to assist the universal customer, the unemployed, underemployed and dislocated workers with job placement and job training. Also, the department will work with area employers to maintain and grow a skilled workforce as that is the primary factor in the growth of industries. The creation of a business career opportunity center will continue to be a priority as it will bring government, business, labor, education and other community partners to one convenient location.

2003 BUDGET IN BRIEF

The 2003 Budget includes a balanced general fund appropriation of \$137,223,658, which is within the projected 2003 General Fund revenues totaling \$137,223,658. The 2003 appropriation represents an increase of 2.2% over 2002. To continue our commitment of strengthening the county's financial position, the General Fund reserve is at 15.3% of the General Fund or approximately \$21 million. The Board of Lucas County Commissioners is committed to maintaining a strong fiscal environment in Lucas County. In order to maintain this goal, the Board of Lucas County Commissioners amended the General Fund Reserve Policy from 8% to 12% in 2000. This reserve policy is in accordance with the expectations of the bond rating agencies to serve as a buffer in the event of economic uncertainties.

An Economic Development policy designating up to 1.5% of General Fund Revenues will provide continued support for community projects such as the U.S. 20A Interchange, the expansion of Toledo Express Airport, the expansion of the High Bay Fabrication Facility at the Toledo Ship Yard (Manitowac), a facility for Workforce Investment's One-Stop Operation, assistance in a brownfield clean-up of a downtown Toledo, Ohio site for commercial development and numerous other projects whose goals include attracting high tech, manufacturing and transportation industries. The operation of county facilities will continue to place increasing demands on the general fund to maintain these structures at acceptable levels.

The Capital Improvement Policy is to earmark 8% of general fund revenues for capital expenses, which include debt retirement, facility improvements and new construction. In order to balance the 2003 General Fund Budget the transfer from the General Fund to the Capital Improvement Fund was reduced by approximately 28.5%.

Although Lucas County remains in a stable financial position, the Commissioners continue to recommend that all elected officials and county departments/agencies strive to find ways to operate more efficiently and effectively.

BUDGET POLICIES

The **2003 Adopted Budget and Plan**, as in previous years, conforms to the following guidelines that were set forth to insure the continued sound financial condition of Lucas County:

1. Multi-year operating and capital planning will be incorporated into the annual appropriation process.
2. Cooperation with the other elected office holders to promote and implement revenue-generating and cost-saving ideas will continue.
3. Current fiscal policies and practices will be evaluated and updated.

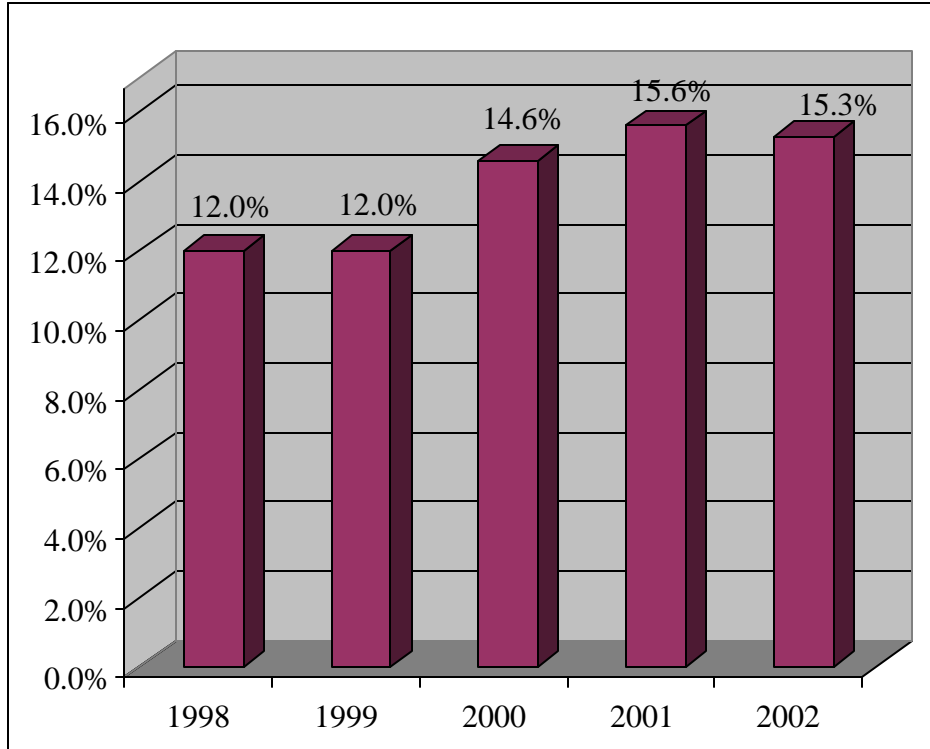
While these policies apply primarily to the General Fund, other county operations must also abide by their intent.

POLICY ON THE LEVEL OF FUND RESERVES

Lucas County maintains a minimum of 12% of the General Fund available revenue as an unappropriated cash reserve. The level of reserves for General Fund operations at 2002 year-end was 15.3% or approximately \$21 million. The following factors have been considered when establishing the County's fund reserve policy:

- ~~the~~ maintaining, if not increasing the county's current A1 general obligation bond rating from Moody's Investors, as well as the A+ rating from Fitch.
- ~~the~~ the adequacy of the reserve level for cash flow purposes
- ~~the~~ the volatile nature of several of the county's major General Fund revenue sources, such as the sales tax, local government funds and investment income
- ~~the~~ the need to insure an appropriate buffer during economic recessions to avoid major swings in service delivery.

**GENERAL FUND
YEAR END RESERVES AS A PERCENT OF BUDGET
1998 THROUGH 2002**



LUCAS COUNTY POLICY: *The County should maintain a level of fund reserves which will assure financial stability.*

	1998	1999	2000	2001	2002
General Fund Year-End Reserves (Millions)	\$13.9	\$14.7	\$19.3	\$21.0	\$21.0
Following Year's Budget (1999-2003) (Millions)	\$115.5	\$122.4	\$131.8	\$134.3	\$137.2
Reserves as a Percentage of Budget	12.0%	12.0%	14.6%	15.6%	15.3%

Note: Reserve figures exclude encumbrances

2002 SIGNIFICANT ACHIEVEMENTS

Building Permits - Building and construction in Lucas County continued to grow in 2002. The County's Building Regulations Department experienced a record year in the number of residential construction permits issued. Single-family residential housing permits were valued at \$157.3 million with 837 permits issued. There were 627 commercial construction permits issued, which were valued at \$67.6 million.

Office of Management and Budget - The Office of Management and Budget has been awarded its third consecutive Distinguished Budget Presentation Award for the 2002 Comprehensive Budget Document.

Dog Warden - The Dog Warden is consistently rated as one of the top departments in Ohio. Dog license sales almost reached \$1,000,000 in 2002. There were 677 dogs and puppies reunited with their families and 347 dogs were adopted by caring people in Lucas County. The Dog Warden issued 61,651 dog licenses and seized 426 vicious pit bulls. The Dog Warden also responded to nearly 7,480 complaints in 2002 and issued 1,963 citations. In 2002, the Lucas County Commissioners approved a cooperative agreement with the Toledo Area Humane Society. This agreement resulted in a 50 percent increase in dog adoptions as well as better pet population control.

Child Support Enforcement Agency - This agency collected a total of \$96.7 million in payments, an increase of \$1.2 million over 2001. The first foreclosure action against real estate owned by a non-paying parent was taken in collaboration with the Prosecutor's Office. Twenty-three of the thirty-two parents listed on the "Most Wanted Poster" in the Toledo Blade were located. The agency also collected \$4.9 million from Federal Tax returns of non-paying parents.

PLANNING PROCESS AND ALLOCATION METHODOLOGY FIVE-YEAR PLAN

The Five-Year Plan outlines issues that have been identified by County Officials as crucial to multi-year planning for the following major funds: General Fund, Motor Vehicle and Gas and Sanitary Engineer.

The funding allocation processes are subject to the requirements of a department's funding source. The General Fund, which supports many programs, allocates resources through a priority setting process involving most elected officials of the county. The Sanitary Engineer and County Engineer, due to the number of projects competing for funds, use a priority setting process, which is further prioritized by the Board of County Commissioners. Grant programs allocate resources based on the provision of the grants and other programs allocate resources based on internal and external input.

Additionally, while the planning process identifies needs and a projection of resources for the next five years, the allocation (budget) of these resources is one year at a time, with a reassessment of priorities and revenue expectations for each year.

General Fund Supported Programs

The allocation of funds for new General Fund supported programs is done through an analytical process performed by the Office of Management and Budget (OMB). After all departmental, agency and capital funding has been allocated, the Board of County Commissioners determines the amount to set aside for additional programs, based on the recommendation of OMB. The Office of Management and Budget only provides a recommendation to the Board after an extensive analysis on the program to ensure that it is not duplicative in nature and is in line with the Board's priorities.

Engineer-Motor Vehicle and Gas

The County Engineer performs a separate priority setting process for the expenditure of License Plate Fees and Gas Funds for road and bridge improvements. Each bridge is inspected annually to determine its structural capacity. This inspection information is combined with other data such as traffic counts, adequacy of the waterway opening, and geometrics to determine a rating for the structure. This rating identifies how sufficient the structure is relative to its intended purpose. These "sufficiency ratings" form the basis for the bridge replacements identified in the County Engineer's Five-Year Plan.

Copies of all accident reports from the various state, county, and township police agencies are forwarded to the County Engineer and computerized. Based on this information, those locations within Lucas County with the highest accident rates can be identified. This process provides for traffic signal installations and intersection improvements.

Major new roadway improvement projects are identified from the County Engineer's annual roadway inventory report and in conjunction with the Toledo/Lucas County Plan Commission,

the Ohio Department of Transportation (ODOT), and other political subdivisions. These roadway improvements are built to service new or changing traffic patterns or provide an incentive for development. Since these are large projects, often involving federal participation, long lead times are necessary, making it mandatory that they become a part of the long-term planning process.

Annually, the Engineer reports to the Board of County Commissioners on the status of the five-year plan. The Commission then approves each project as it is developed from design through right-of-way purchase and construction. The County Engineer's Office, in conjunction with the Office of Management and Budget and Administration, is closely monitoring the status of Ohio House Bill 87, pending legislation that increases the motor vehicle fuel tax and changes the manner in which these revenues are divided amongst local governments.

Sanitary Engineer

As part of the water and sewer rate setting and the County's budget processes, the Sanitary Engineer submits requests for staff changes, purchase of new or replacement equipment and additional operating needs. The Office of Management and Budget makes updates and changes from previous years to the operating line items as necessary. These requests are reviewed by OMB and discussed with the Director of the Sanitary Engineer for recommendation to the County Administrator and Board of County Commissioners. These recommendations are made based on the existing dollars available in the water and sewer operating funds and the rate increase limitations established by the Board of the County Commissioners.

LUCAS COUNTY GENERAL FUND
FIVE-YEAR FINANCIAL PROJECTION
2003 - 2007

Fund Type	2003 Projected	2004 Projected	2005 Projected	2006 Projected	2007 Projected
BEGINNING CASH BALANCE	\$24,487,699	\$20,998,764	\$15,267,001	\$8,594,526	\$924,365
REVENUES					
Taxes					
Sales Tax	68,790,895	69,478,804	70,173,592	70,875,328	71,584,081
Property Taxes	17,712,982	18,244,371	18,426,815	18,611,083	19,169,416
Interest	9,895,000	10,795,445	11,777,830	12,849,613	14,018,928
Fees/Licenses	10,254,618	10,459,710	10,668,905	10,882,283	11,099,928
Intergovernmental	16,953,195	17,080,344	17,208,447	17,337,510	17,467,541
Fines, Cost, Forfeitures	559,300	570,486	581,896	593,534	605,404
Misc. Revenue	7,568,733	7,720,108	7,874,510	8,032,000	8,192,640
Transfers	2,000,000	0	0	0	0
TOTAL REVENUES	\$133,734,723	\$134,349,268	\$136,711,994	\$139,181,350	\$142,137,939
TOTAL AVAILABLE	\$158,222,422	\$155,348,032	\$151,978,995	\$147,775,877	\$143,062,303
EXPENDITURES					
Personnel Services					
Salaries	58,728,382	59,902,950	61,101,009	62,323,029	63,569,489
Fringe Benefits	20,464,772	21,991,592	23,462,331	25,065,575	26,814,284
Operating Expenses	47,631,446	47,631,446	48,107,760	48,588,838	49,074,726
Contract Services	10,399,058	10,555,044	10,713,370	10,874,070	11,037,181
TOTAL EXPENSES	\$137,223,658	\$140,081,031	\$143,384,469	\$146,851,512	\$150,495,681
DIFFERENCE	\$20,998,764	\$15,267,001	\$8,594,526	\$924,365	(\$7,433,377)

LUCAS COUNTY GENERAL FUND PROJECTION

Revenue and Expenditure Assumptions

Revenues

(For more detailed information regarding these revenue sources, please see *Section B*)

Sales Tax:

The sales tax projection for 2003 reflects no increase compared to the 2002 actual. The annual sales tax growth was 4.6% in 1998, 6.7% in 1999, 5.7% in 2000, -2.8% in 2001 and 3.2% in 2002. The forecast for 2004 and beyond assumes sales tax will only moderately increase and is expected to be in the 1.0% range. Higher growth in sales tax is not anticipated during the forecast period due the uncertainty of the national economy dampening consumer purchases.

Property Tax:

Property tax projections for 2003 show an increase of 1.5% compared to 2002 estimate. The 2002 receipts for property taxes increased 3.5% over 2001. Increases in property tax receipts are primarily due to the following three factors:

- ?? **Sexennial reappraisal** is a complete revaluation of real property done every six years. The total property valuation increased approximately 24.0% during the 2000 sexennial.
- ?? **Triennial reappraisal** updates the appraised value of all property to reflect current market values. The next triennial reappraisal will occur in 2003, impacting tax receipts in the year 2004.
- ?? **New property** represents the primary reason the total county property valuation increases in years not impacted by the triennial and sexennial reappraisals.

The following are the assumptions for property tax valuation increases through the year 2007:

	Triennial Update 2003	2004	2005	Sexennial Update 2006	2007
Property Valuation Growth	9%	1%	1%	10%	1%

Other Taxes:

This category includes other property related taxes such as mobile home tax, inheritance taxes and the property transfer tax. The property transfer tax is \$3.00 per \$1,000 in value of the real property or interest in real property transferred in Lucas County. The forecast assumes that property transfer tax revenues will increase 1.0% through the projection period.

Local Government Funds:

The Local Government Fund receipts are determined by a state formula, which currently shares 4.2% of the state income, public utility, sales and corporate franchise taxes with municipalities and counties throughout the state. Further, a locally determined formula distributes these funds to the County and jurisdictions within the County. Each year the state certifies an amount the County should receive based on the projection of state revenues.

The allocation of funds for the Local Government Revenue Assistance Fund is similar to that of the Local Government Fund in that there is a local formula that distributes funds from the state.

Other Intergovernmental Revenue:

Other Intergovernmental Revenue includes reimbursements from the state and federal government for certain County expenses such as indigent defense, and juvenile detention school-related expenses. Also included are reimbursements from other local governments for certain activities such as special elections. The forecast assumes that the state will continue to reimburse the County for approximately 33.0% of the County's indigent legal expenses.

Investment Income:

In 2002, investment income was 24% less than in 2001. It is anticipated that the 2003 investment income will decrease approximately 2.5% as compared to 2002 actual. Any long term spend down of fund reserves could impact this revenue source in the future. The 2003-2007 forecast assumes the following:

INVESTMENT INCOME ASSUMPTIONS

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Size of Treasury (\$ in millions)	\$282.4	\$296.5	\$311.4	\$326.9	\$326.9
Average Weighted Yield of Treasury	3.53%	3.95%	4.05%	4.13%	4.13%
% of Investment Income Proceeds Paid to General Fund	84.0%	84.0%	84.0%	84.0%	84.0%

Fees and Licenses:

The fee category contains receipts from a number of statutory and other fees such as Auditor, Recorder, Clerk of Courts, Coroner, Treasurer, and various Courts and Sheriff's Fees. The license category contains two primary revenue sources, which are cigarette permits and vendor licenses. Both of these categories are relatively stable and the projection for 2003-2007 assumes a 2.0% growth.

Fines and Forfeitures:

Revenue in this category represents fines assessed by the courts within the County for infractions relating to state offenses. Some revenues received by the Clerk of Courts are also reflected in this category. These sources are relatively stable, and the projections for 2003-2007 assumes minor growth in the 2.0% range.

Miscellaneous Revenue:

This category fluctuates often because it contains revenue sources that are not stable, such as recreation fees and fees associated with providing copies of public documents to individuals and other miscellaneous charges. Predictable revenue, such as vending machine commissions, comprise a small portion of this category. Overall, this revenue source has been increased in years 2003-2007 at essentially the rate of 2.0%.

Expenditures

Salaries:

The estimates for this category reflect the General Fund budget parameters for 2003. The projection for 2003 is 3.0% and the projection for 2004-2007 reflects increases at 2.0%.

Fringe Benefits:

It is anticipated that even though health care costs have come under the “managed care” environment in the past few years, we are expecting health insurance premium costs to increase 13.75 % in 2003, 15% for 2004 and 10% for 2005-2007.

Operating Expenses:

Unless noted otherwise, the operating inflation allocation for this projection is 0.0% for 2003 and 2004 and 1.0% for the 2005-2007 period. This category includes operating supplies, training, equipment, telecommunication, advertising, rentals, and miscellaneous expenses.

Contingency funds are set aside each year to cover emergencies for the General Fund. This line item has been held to a level of approximately \$750,000 per year for 2003-2007. The policy of the Board of County Commissioners is to use contingencies only in cases where an appropriation increase is not accommodated by an increase in revenues.

Contract Services:

Although contract services did not increase in 2003, they are projected at a 1.5% increase for 2004 through 2007. The majority of expenditures in this category are related to maintenance and service agreements for maintaining the facilities and equipment that is owned by the County.

LUCAS COUNTY ENGINEER - MOTOR VEHICLE GASOLINE FUND
FIVE-YEAR FINANCIAL PROJECTION
2003-2007

Fund Type	2003 Projected	2004 Projected	2005 Projected	2006 Projected	2007 Projected
REVENUES					
License Tax	\$9,400,000	\$9,300,000	\$9,300,000	\$9,250,000	\$9,250,000
Fuel Tax	1,370,000	1,360,000	1,355,000	1,355,000	1,350,000
Investment Income	90,000	90,000	90,000	90,000	90,000
Highway Fines	55,000	55,000	55,000	55,000	55,000
State Reimbursements	2,370,000	1,930,000	1,500,000	1,300,000	1,000,000
Federal Reimbursements	1,619,000	2,215,000	2,709,000	1,730,000	3,300,000
Reimbursements	285,000	285,000	285,000	285,000	285,000
Project Reimbursements & Refunds	637,000	440,000	75,000	75,000	575,000
Other Receipts	5,000	5,000	5,000	5,000	5,000
Cash Carryover	1,800,000	1,500,000	1,500,000	1,500,000	1,500,000
TOTAL REVENUES	\$17,631,000	\$17,180,000	\$16,874,000	\$15,645,000	\$17,410,000
EXPENDITURES:					
<u>Engineering/Administration</u>					
Salaries	2,227,398	2,215,447	2,178,310	2,243,660	2,310,969
Fringe Benefits	681,078	715,949	775,600	843,969	938,469
Contract Services	30,150	55,305	55,464	55,628	55,796
Roadway Projects	9,559,401	9,035,353	8,664,690	7,091,301	8,443,196
Operating Expenses	311,660	322,491	313,501	319,695	326,076
SUBTOTAL ENGINEERING/ADMIN.	\$12,809,687	\$12,344,545	\$11,987,565	\$10,554,253	\$12,074,506
<u>Road Maintenance</u>					
Salaries	2,225,000	2,175,000	2,100,000	2,163,000	2,227,890
Fringe Benefits	1,000,213	1,035,954	1,126,593	1,231,821	1,374,592
Contract Services	271,250	276,175	281,199	286,322	291,549
Operating Expenses	1,324,850	1,348,326	1,378,643	1,409,604	1,441,463
SUBTOTAL ROAD MAINTENANCE	\$4,821,313	\$4,835,455	\$4,886,435	\$5,090,747	\$5,335,494
TOTAL EXPENSES	\$17,631,000	\$17,180,000	\$16,874,000	\$15,645,000	\$17,410,000
REVENUES OVER/(UNDER) EXPENSES	\$0	\$0	\$0	\$0	\$0

ENGINEER - MOTOR VEHICLE AND GAS FINANCIAL PROJECTION

Revenue and Expenditure Assumptions

Revenues

Overall, revenues are projected to be flat from 2003 to 2007, with exceptions in 2004 and 2007. In 2004, a large infusion of federal aid for the rehabilitation of the Summit Street Bridge over the Ottawa River is anticipated. In 2007, monetary infusions from federal aid and other agencies are anticipated for several major projects scheduled for that year.

The County Engineer's CIP forecasts infrastructure improvements for five future years. Beginning in 2001/2002, the County Engineer was designated as the Local Public Agency (LPA) when a county project receives federal funds. The County Engineer now treats the project as he would any other project funded with local funds. The Engineer awards the contract for construction, not ODOT, and he will submit the invoices for reimbursement to ODOT for eligible costs incurred from construction. Consequently, when estimating future revenue sources, federal dollars will be included with the other outside funding resources.

Permissive Motor Vehicle License Tax: These fees are distributed based on registrations. Current fees total \$10.00 per license plate with a small administrative charge being applied by the state. Permissive tax fees are divided between county, townships and municipalities.

Motor Vehicle Fuel Tax: The fees received from this tax are charged on the sale of each gallon sold in the State of Ohio. A portion of these funds is dedicated to County Engineers and is distributed equally to all 88 counties.

Motor Vehicle License Tax: These are the fees charged for the registration of motor vehicles in the State of Ohio. The fee is \$10.00 per license plate on passenger cars. License fees for other vehicles vary based upon use, weight, etc. The use of license fee revenue is limited to the maintenance, repair and construction of public roads and bridges. Distribution of motor vehicle license taxes is mandated by Section 4501.04 of the Ohio Revised Code as follows:

47%	Distributed to counties based on total motor vehicle registrations in each county.
5%	Distributed equally to all 88 counties.
9%	Distributed to all 88 counties based on the ratio of miles of county roads in each county to the total mileage of all county roads in the State of Ohio.
34%	Distributed to counties based on location of registration of the vehicle in the county. Statewide, this distribution is approximately 70% to municipalities and 30% to counties.
5%	Distributed to townships based on ratio of miles of township roads in each township to the total mileage of all township roads in Ohio.

Expenditures

Salaries: The Road Maintenance Division's employees are primarily covered by a bargaining unit agreement that allows for an annual increase of 3%. All other employees under the Road Maintenance Division along with all employees from the Engineering/Administration Division will be receiving increases based on merit and performance evaluations.

Fringe Benefits: Health Insurance makes up the largest portion of this expense. It is anticipated that the cost of health care will increase by at least 15% in 2004 and up to 10% annually through 2007

Roadway Projects: Consists of all road improvements to county roads, bridge improvements and drainage projects in Lucas County

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LUCAS COUNTY SANITARY ENGINEER FUND
FIVE-YEAR FINANCIAL PROJECTION
2003-2007

Fund Type	2003 Projected	2004 Projected	2005 Projected	2006 Projected	2007 Projected
REVENUES					
Fees Sewers	\$120,000	\$122,400	\$124,848	\$127,344	\$129,891
Other Receipts Sewers	1,280,000	1,305,600	1,331,712	1,358,346	1,385,513
Other Receipts W.L.	2,600,000	2,652,000	2,705,040	2,759,140	2,814,323
Reimbursements	550,000	561,000	572,220	583,663	595,236
Other Non Revenue	75,000	76,500	78,030	79,590	81,182
Cash Carryover	2,145,024	2,187,924	2,209,804	2,231,902	2,254,221
TOTAL REVENUES	\$6,770,024	\$6,905,424	\$7,021,654	\$7,139,985	\$7,260,366
EXPENDITURES:					
Engineering/Administration					
Salaries	2,522,167	2,385,576	2,433,286	2,481,952	2,531,591
Fringe Benefits	746,908	745,730	760,643	775,857	791,375
Contract Services	222,000	226,440	230,968	235,587	240,298
Debt Repayment	142,500	141,625	141,106	140,941	141,129
Operating Expenses	683,060	696,721	710,652	724,865	739,361
SUBTOTAL ENGINEERING/ADMIN.	\$4,316,635	\$4,196,092	\$4,276,655	\$4,359,202	\$4,443,754
Water Operations					
Contract Services	545,270	556,175	567,299	578,644	590,217
Operating Expenses	74,600	76,092	77,613	79,165	80,747
SUBTOTAL WATER OPERATIONS	\$619,870	\$632,267	\$644,912	\$657,809	\$670,964
TOTAL EXPENSES	\$4,936,505	\$4,828,359	\$4,921,567	\$5,017,011	\$5,114,718
REVENUES OVER/(UNDER) EXPENSES	\$1,833,519	\$2,077,065	\$2,100,087	\$2,122,974	\$2,145,648

LUCAS COUNTY WASTEWATER TREATMENT FUND
FIVE-YEAR FINANCIAL PROJECTION
2003-2007

Fund Type	2003 Projected	2004 Projected	2005 Projected	2006 Projected	2007 Projected
REVENUES					
Fees	\$122,000	\$125,000	\$125,000	\$130,000	\$130,000
Other Receipts	505,000	515,000	525,200	536,604	547,216
Reimbursements	2,521,000	2,571,864	2,637,510	2,705,822	2,788,564
Cash Carryover	1,429,521	1,450,964	1,472,728	1,487,456	1,502,330
TOTAL REVENUES	\$4,577,521	\$4,662,828	\$4,760,438	\$4,859,882	\$4,968,110
EXPENDITURES					
Engineering/Administration					
Salaries	920,493	904,100	922,100	940,600	959,500
Fringe Benefits	300,768	335,724	371,830	413,680	462,100
Contract Services	860,000	860,000	865,000	870,000	870,000
Operating Expenses	594,900	600,000	606,500	615,500	630,800
SUBTOTAL ENGINEERING/ADMIN.	\$2,676,161	\$2,699,824	\$2,765,430	\$2,839,780	\$2,922,400
Sewer Operations					
Contract Services	520,000	530,400	541,008	551,827	562,864
Operating Expenses	34,000	34,680	35,373	36,080	36,802
SUBTOTAL SEWER OPERATIONS	\$554,000	\$565,080	\$576,381	\$587,907	\$599,666
TOTAL EXPENSES	\$3,230,161	\$3,264,904	\$3,341,811	\$3,427,687	\$3,522,066
REVENUES OVER/(UNDER) EXPENSES	\$1,347,360	\$1,397,924	\$1,418,627	\$1,432,195	\$1,446,044

LUCAS COUNTY SANITARY ENGINEER PROJECTIONS

Water Distribution and Expenditure Assumption

Revenues

Quarterly billing charges are separated into two classifications. 1) The fixed charge represents a minimum fee paid by each customer to operate and maintain the water distribution system regardless of water usage. The current fixed rate for the Lucas County Sanitary Engineer is \$12.24 per quarter. 2) The volume charge represents the cost of water per 1,000 cubic feet. This includes expenses to support increased pumping costs and system demands as additional water is used. The current volume rate for the Lucas County Sanitary Engineer is \$4.97 per 1,000 cubic feet.

A water trunk capacity fee of \$0.50 per gallon per day is for new connections to the water system. This assists in paying for capital improvements on the water system.

Expenditures

Salaries are budgeted for a 3% increase and an extra pay period in 2003 while fringe benefits were budgeted to increase 19% (mainly attributable to health care costs and PERS).

Operational and contractual increases are budgeted to decrease by 4% due to economic concerns.

Debt service includes all debt issue payments.

Sanitary Sewer Revenue and Expenditure Assumption

Revenues

Quarterly billing charges are separated into several classifications for collection and wastewater treatment. Portions of the treatment charges are paid to the cities of Toledo and Oregon, as wastewater in some areas is conveyed to their wastewater treatment plants. 1) The fixed charge represents a minimum fee paid by each customer to operate and maintain the sewer collection system regardless of usage. The current fixed rate with collection and treatment by Lucas County is \$27.22 per quarter. 2) The volume charge represents the cost of providing sewer per 1,000 cubic feet of water usage. This includes expenses to support increased pumping costs and system demands as additional water is used. The current volume rate with collection and treatment by Lucas County is \$16.86 per 1,000 cubic feet of water usage.

A sewer trunk capacity fee of \$2.50 per gallon per day is for new connections to the sewer system. This fee assists in paying for capital improvements and debt on the wastewater collection and treatment system.

Expenditures

Salaries are budgeted for a 3% increase and an extra pay period in 2003 while fringe benefits were budgeted to increase 19% (mainly attributable to health care costs and PERS).

Operational and contractual increases are budgeted to decrease by 4% due to economic concerns.

Debt service includes all debt issue payments.

CONCLUSION

Lucas County continues to remain on the forefront in financial planning through the 2003-2007 planning process. Lucas County's elected and appointed officials continue to maintain contact to address major issues affecting the county. In the age of increasing costs from state and federal mandates, we continue our efforts to stimulate the local economy and improve economic growth. In 2002, the sales tax increased by 3.2% when compared with the 2001 figure.

Our county adheres to sound financial planning policies and procedures and boasts a cooperative approach from the Board of County Commissioners and Lucas County's elected and appointed officials. The continued support and commitment of the elected officials of Lucas County is needed in the annual budget process, as well as the prudent management of their annual spending, to allow the county to operate within its revenue sources and maintain a sufficient reserve level. Although the sales tax receipts did not meet our projections, the policy of at least a 12% reserve set by the Board of County Commissioners was again exceeded. Currently the reserve stands at 15.3% of the General Fund. With the economy experiencing downturns over the last three years, the Board of County Commissioners have not had to tap the reserve fund, but have operated within the coming years resources. In 2003, in order to maintain our reserve at 15.3% the budget was balanced using estimated resources for the current year, as well as a \$3.4 million cash carryover from 2002. We will continue to maintain our long tradition of strong financial management and implement policies to enhance service delivery to our residents into the next century.

A BRIEF HISTORY OF LUCAS COUNTY, OHIO

The Ohio General Assembly passed an act on June 20, 1835 to create Lucas County, fearing its absorption into the Michigan territory. In this same year, the legislature of the Michigan territory appropriated funds and put out a call for volunteers to prevent the present day Toledo from being seized by Ohio. On the early morning of September 7, 1835, Colonel Van Fleet led a group of twenty Ohio volunteer militia from Miami (Maumee) to a wooden schoolhouse in Toledo; and at 3:00 am the first session of the Court of Common Pleas of Lucas County convened. At this time the judge named the first three County Commissioners, a sheriff, and a Clerk of Court and secured the territory for the State of Ohio. The “Toledo War”, as this conflict became known, was finally settled by the U.S. Congress, which designated the disputed area to Ohio on June 15, 1836. As compensation for its loss, Congress gave Michigan 9,000 square miles of land now known as the Upper Peninsula.

Toledo was designated the county seat by the Ohio General Assembly in 1835. In 1840, the County seat was moved to Maumee, which was the commercial center of the County. There was a continuing rivalry between Maumee and Toledo over the site of the county seat that culminated when the Ohio General Assembly ordered a referendum of the citizens of Lucas County to determine which town would be the county seat. That vote resulted in Toledo being named the county seat and has remained so since that date.

By the 1880’s, Toledo had established itself as the center of trade in the Midwest. Its position on the lake and terminus of the Erie Canal helped in its growth. With the growth of the railroads and the County's location as a crossroad between the major cities to the east and west and its close proximity to Detroit, Toledo continued to grow. In 1888, Edward Drummond Libbey signed a contract to bring his glass works to Toledo, being attracted to the area by abundant natural gas and access to southern Ohio coal fields made available by the growth of the railroads and lake shipping. The 1893 World’s Fair in Chicago featured an exhibit of Libbey’s products, which introduced thousands of people to its products and created a demand for Libbey’s cut glass, establishing the glass industry in Toledo.

The Willys-Overland Company purchased the Pope Motor Car Company plant in 1909 and moved its operations to Toledo in 1911. By the 1920’s, Willys-Overland employed over 15,000 people, and the automotive industry began to dominate the city’s economy. As many as thirty automotive related plants produced parts for automobiles. However, by 1929, Willys-Overland, like other automobile makers, had overproduced, and it led to a layoff of thousands of workers even before the stock market crash in October 1929.

During World War II, Toledo converted its industry to supplying the war needs of our Country. The “Jeep”, manufactured in Toledo at the Willys-Overland plant, became a symbol of the American military, making Toledo world-renowned. After the war, the manufacturing of automotive glass and automotive parts closely tied Toledo’s economy to the automotive industry. Efforts have now been taken to diversify the County’s economy and major industries, including food packaging and processing, plastics, metalworking and machinery/equipment building.

THE ROLE OF COUNTY GOVERNMENT IN OHIO

County government was established in Ohio in 1788 as the administrative arm of the territorial government. Today, it serves the same purpose for the state, although the structure has changed and its range of responsibilities has increased.

There are certain state-mandated services that all counties must provide such as: property tax assessment and collection, land records, election administration, public welfare and social services, and certain legal and judicial services that apply throughout the County.

State law also permits counties to perform certain functions for their residents if they so choose. Discretionary powers exercised by Lucas County include parks and recreation, drainage, and economic development.

Services such as police protection and subdivision regulations may only be provided to the unincorporated areas (townships). Lucas County serves most municipalities by administering the Community Development Block Grant Program.

Ohio's 88 counties vary in size from 232 to 706 square miles, and in population from 12,806 to 1,393,978 (2000 census). In spite of these differences, all counties must be structured in the manner outlined by the state constitution and the laws enacted by the General Assembly. The exception is permitted if the voters in the county choose to adopt a charter or an alternate form of government outlined in state law.

Responsibility for County government is shared by the Ohio General Assembly, which has legislative power; the County courts, which have judicial power; and the three-member Board of County Commissioners and eight other elected officials, all of who hold administrative power.

The voters of Lucas County elect each of the County's eleven administrative officials for four-year terms. The terms of the three commissioners are staggered, but all are of equal rank, and they elect their own president. The eight other elected officials function as independent administrative heads of their respective offices. The salaries of County elected officials are set by an act of the Ohio General Assembly and are based on population figures.

Lucas County has a county administrator appointed by the Commission according to the provisions of the Ohio Revised Code. The administrator assists in the enforcement, execution and administration of the policies and resolutions of the Commission. He supervises and directs the activities and affairs of departments under the Commission. With staff support from the Office of Management and Budget, he submits the proposed annual budget to the Commission, advises them on financial conditions, and makes budget recommendations.

The County also has a number of semi-independent boards and commissions, which participate in County government. State law and the County Commissioners determine their powers and revenue sources.

LUCAS COUNTY

Lucas County, formed in 1835, is located in northwestern Ohio bordering on Lake Erie and the Michigan state line, and covers an area of 343 square miles. It contains eleven townships and eleven cities and villages, the largest of which is the City of Toledo, the county seat. According to the 2000 U.S. Census, the County was the sixth most populous of the 88 counties of the State with a population of 455,054. The County is in the Toledo Metropolitan Statistical Area (Toledo MSA), which is comprised of Lucas County, as well as Wood and Fulton counties. The Toledo MSA is the 62nd largest of 284 metropolitan statistical areas (MSAs) in the United States.

Lucas County sits in the center of a trade area comprised of 14 counties in northwest Ohio and southeastern Michigan with a total population of approximately 1.25 million people. Furthermore, Lucas County lies in the central portion of a triangle formed by the cities of Chicago, Detroit, and Cleveland. Other major metropolitan centers located within 250 miles of the County include Cincinnati, Columbus, and Akron, Ohio; Pittsburgh, Pennsylvania; Indianapolis, Indiana; and Windsor, Ontario, Canada. Approximately one-third of the population of the United States resides within 500 miles of the County.

The County is served by diversified transportation facilities, including four Interstate Highways, twelve State and U.S. Highways, four rail systems, a commercial airport with scheduled flights for five airlines, Detroit Metropolitan Airport, and two general aviation airports. TARTA (Toledo Area Regional Transit Authority) provides mass transit bus service to a major portion of the County and certain surrounding areas, and the Port Authority provides cargo facilities for ships using the Port of Toledo at the mouth of the Maumee River and operates the City of Toledo commercial and general aviation airports.

COUNTY STATISTICS

County Population:	453,348 (2001 estimate)	Land Area:	341 square miles
Median Income:	\$38,833 (2000 estimate)	Assessed Valuation	
Housing Units:	196,259 (2000 Census)	of Property:	\$7,841,479,530

Number of Local Governments: 1 County, 11 Municipalities, 11 Townships, 13 School Districts

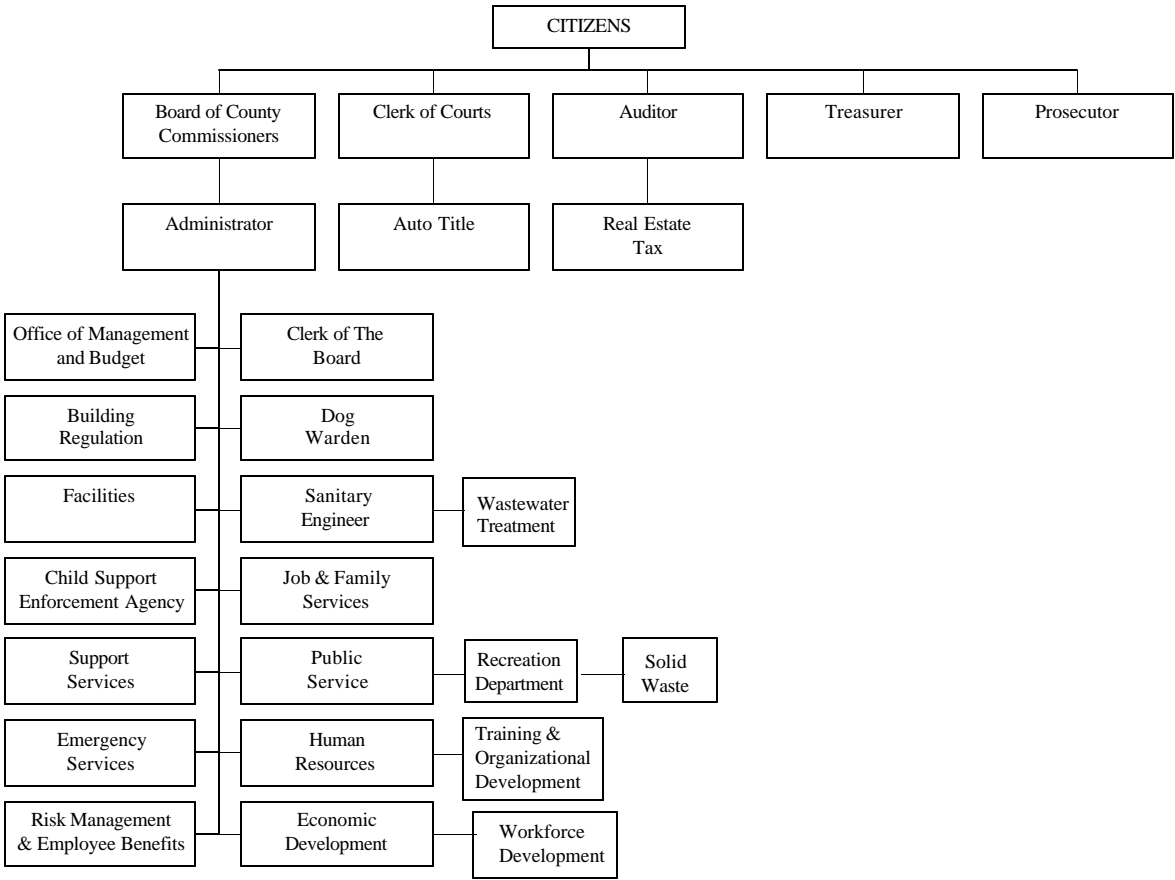
County Government: Commission form as established by Ohio Constitution
Three County Commissioners share administrative responsibilities with eight separately elected officials

Sources: U.S. Census Bureau
Toledo Regional Growth Partnership
U.S. Department of Commerce-Bureau of Economic Analysis

2003 ELECTED OFFICIALS

Board of County Commissioners	Harry Barlos Tina Skeldon Wozniak Margaret B. Thurber	President Commissioner Commissioner
Other Elected Officials	Larry Kaczala Bernie Quilter James Patrick, M.D. Keith Earley Julia Bates Sue Rioux James Telb Ray Kest	Auditor Clerk of Courts Coroner Engineer Prosecutor Recorder Sheriff Treasurer
Sixth District Court of Appeals	Honorable Peter A. Handwork Honorable Arlene Singer Honorable Judith Ann Lanzinger Honorable Richard W. Knepper Honorable Mark L. Pietrykowski	Presiding Judge Judge Judge Judge Judge
Common Pleas General Division	Honorable James D. Jensen Honorable Ruth Ann Franks Honorable Robert G. Christiansen Honorable J. Ronald Bowman Honorable Charles J. Doneghy Honorable Patrick J. Foley Honorable James D. Bates Honorable William J. Skow Honorable Charles S. Wittenberg Honorable Frederick H. McDonald	Admin. Judge Judge Judge Judge Judge Judge Judge Judge Judge Judge
Domestic Relations Division	Honorable Norman Zimmelman Honorable David Lewandowski	Admin. Judge Judge
Juvenile Division	Honorable James A. Ray Honorable Joseph Flores	Admin. Judge Judge
Probate Division	Honorable Jack R. Puffenberger	Probate Judge

LUCAS COUNTY OPERATIONAL CHART



TO BE REPLACED AS COLOR PAGE

BOARDS, COMMISSIONS, AND AFFILIATED AGENCIES

County Boards

Alcohol and Drug Addiction Services Board
Community Mental Health Board
Board of Mental Retardation and Developmental Disabilities
Children Services Board

County Commissions

Public Assistance Examining Committee

County Budget Commission

Board of Revision

Automatic Data Processing Board

County Records Commission

Veteran Service Commission

Lucas County Board of Elections

Members

Auditor
Commissioner, President
Juvenile Court Judge

Auditor
Treasurer
Prosecutor

Auditor
Treasurer
Commissioner, President

Auditor
Treasurer
Recorder
Clerk of Courts
Commissioner Rep.
Common Pleas Court Rep.
Board of Elections – 2 Reps.
Domestic Relations Ct. Rep.

Auditor
Recorder
Prosecutor
Clerk of Courts
Commissioner, President

Common Pleas Court Judge

Democratic Party
Republican Party
Secretary of State

Affiliated County Agencies

Toledo-Lucas County Port Authority
Lucas Metropolitan Housing Authority (LMHA)
Ohio State University-Cooperative Extension
Toledo-Lucas County Plan Commission
District Advisory Council
Toledo Zoological Society
Toledo-Lucas County Public Library
Regional Combined Health District
Soil and Water District
Agricultural Society
Metropolitan Park District of the Toledo Area
Toledo Area Sanitary District

County Services and Responsibilities

?? Department of Job & Family Services
?? Board of Mental Retardation and Developmental Disabilities
?? Veteran Services Commission
?? Community Mental Health Board
?? Children Services Board
?? Alcohol and Drug Addiction Services Board
?? Regional Combined Health District
?? 911 – Emergency Telephone System
?? Emergency Medical Services
?? Common Pleas Court
?? Sanitary Engineer
?? Sewer & Water District
?? Solid Waste District
?? Economic & Workforce Development

Ten Largest Employers

Organization	Employees
ProMedica Health Systems	10,000
Mercy Health Partners	6,854
Toledo Public Schools	5,000
University of Toledo	5,000
Lucas County	4,510
Daimler Chrysler/Toledo Jeep	4,100
General Motors - PowerTrain	4,092
Medical College of Ohio	3,500
Andersons	3,500
City of Toledo	3,000

Miscellaneous Statistics

Population Rank among Ohio Counties	6 th
Elevation (feet above sea level)	587
Universities and Colleges	6
Library Branches	20
Hospitals	8

ACCOUNTING/BUDGETING BASIS

The County maintains its accounts, appropriations and other fiscal records in accordance with the procedures established and prescribed by the Auditor of State. By law, the Auditor of State is charged with the responsibility of inspecting and supervising the accounts and records of each taxing subdivision and most public agencies and institutions in Ohio.

County receipts and expenditures are compiled on a cash basis, pursuant to accounting procedures prescribed by the Auditor of State. The basis of budgeting is also on a cash basis. Those accounting procedures are generally applicable to all Ohio political subdivisions. Since 1984, the records of these cash receipts and expenditures have been converted annually for financial reporting purposes in the Comprehensive Annual Financial Report (CAFR) to a modified accrual basis of accounting. These accounting procedures conform to Generally Accepted Accounting Principles (GAAP) as recommended by the Government Accounting Standards Board. Those recommendations, among other things, provide for a modified accrual basis of accounting for the general fund, all special revenue funds, the debt service fund, all capital project funds and all expendable trust funds and for a full accrual basis of accounting for enterprise and internal service funds, and for the preparation for each fund of balance sheets, statements of revenues and expenditures, and statements showing changes in fund balances.

See the Appendix for the glossary and the definitions of cash basis accounting, accrual basis of accounting and modified accrual basis of accounting.

2003 ADOPTED REVENUE

2002 Estimate

2003 Estimate

REVENUE CATEGORIES*	REVENUES		PERCENT OF TOTAL	
	2002	2003	2002	2003
Taxes	\$176,796,361	\$180,384,895	29.9%	31.6%
Interest	12,095,000	10,165,000	2.0%	1.8%
Fees/Licenses	54,660,916	63,249,357	9.2%	11.1%
Fines, Cost, Forfeitures	752,300	737,100	0.1%	0.1%
Miscellaneous Revenue	136,415,640	106,408,877	23.1%	18.6%
Intergovernmental	187,572,255	187,258,533	31.7%	32.8%
Transfer	23,183,137	23,399,342	3.9%	4.1%
TOTAL REVENUES:	\$591,475,609	\$571,603,103	100.0%	100.0%

* Please see the following page for description of the above revenue categories.

REVENUE CATEGORIES

The chart on the previous page shows the \$571.6 million in revenues that the County is expected to receive in 2003. Below are descriptions of the revenue sources:

TAXES

Revenues received based on holding of property and the purchase of goods. The largest source of county taxes is sales taxes followed by property taxes.

INTEREST INCOME

Interest earned on investment income on monies held by the county treasury.

FEES/LICENSES

Fees charged by county departments and agencies for various user services with water, sewer and court charges accounting for the majority of this category. Funds generated from the sale of business (vendor's) licenses, dog licenses and building permits.

FINES, COST, FORFEITURES

Revenue from penalties, such as traffic fines and court costs, assigned by various courts in the county.

MISC. REVENUE

Rent, vending, other miscellaneous revenue, criminal justice contract reimbursements, and other refunds.

INTERGOVERNMENTAL

Revenue from the federal, state and local governments. Generally payments for services provided by the county.

TRANSFERS

Revenue between the general fund and the outside funds.

REVENUE ESTIMATES

Revenue estimates in Lucas County's 2003 budget are based upon departmental and/or Office of Management and Budget (OMB) projections. Departmental revenues, such as fees received by an individual department or fines collected by a specific court, are forecasted by the departments in their annual budget request. OMB then reviews these forecasts and may revise figures after consultation with the department.

The General Fund's major revenue sources, as explained below, are forecasted by the Auditor's Office, the Budget Commission, the Treasurer's Office and OMB. Other revenue sources, such as unclaimed monies, are forecasted by the Auditor's Office and/or OMB. All estimates are reviewed by OMB before approval to assure that estimates are in line with past collections and present trends.

The forecast methods for the 2003 County revenues are detailed below, with the major focus on General Fund revenues.

REVENUE FORECAST PROCESS

1. Sales Tax: This revenue estimate is based on historical analysis and economic trends in the County. For detailed information on the Sales Tax see page 47.
2. Property Tax: Revenue estimates for all levies and funds are made by the Auditor's Office. Under State law, real property is reappraised every six years at 35% of market value, and updated in the third year following each six-year reappraisal. There are two types of property tax millage in Ohio: "inside" millage and "outside" millage. "Inside" millage represents mills inside the state's 10-mill limitation and may be revised without a popular vote. Any "inside" millage also benefits from annual increases in property valuations (inflationary market effects), since tax reduction factors are not applied to "inside" millage. "Outside" millage represents mills outside the state's 10-mill limitation, and all such millage must receive voter approval. Tax reduction factors are applied to "outside" millage to eliminate the effect of inflationary increases on existing real property valuation and voted taxes. These reduction factors are calculated by the State of Ohio Department of Taxation to ensure that taxes collected from a voted levy do not exceed the amount collected in the levy's first year.
 - a. For the 2.0 mill General Fund levy, which is "inside millage", the Auditor's Office multiplies 2.0 mills times the total County assessed valuation. Experience has shown that the collection rate for the General Fund is close to 100% of the above calculations, and the property tax revenue estimates for this fund are certified at the 98% level by the Auditor's Office.
 - b. For all levies "outside" the State 10-mill limitation (which include all County levies except the 2.0 mill General Fund levy), tax reduction factors are first calculated by the State Department of Taxation to eliminate the effect of an increase in the valuation of existing real property on voted taxes. The Auditor's Office then determines an effective tax rate for each levy and each category of real property and applies the effective tax rate to each category of assessed valuation.

The resulting figure is then multiplied by 98% to provide a conservative revenue estimate for non-General Fund levies, and the 98% level becomes the certified estimate of the Auditor's Office.

For detailed information on the Property Tax see page 48.

3. Investment Income: The revenue estimate for Investment Income is based upon discussions between the Treasurer's Office and OMB. OMB and the Treasurer's Office review the County's investment portfolio and estimate the earnings on instruments that will mature after the budget year. For those instruments that will mature during the budget year, OMB and the Treasurer's Office estimate that these funds will earn at least the rate offered by the State of Ohio's STAR investment program for local governments. The Treasurer's Office and OMB also review the average monthly balance history of the County treasury.
4. Local Government Fund/Local Government Revenue Assistance Fund: The budget estimate for these two revenues is provided by the Budget Commission. The Commission receives an estimate of the County Undivided Local Government Fund and Local Government Revenue Assistance Fund from the State of Ohio Department of Taxation, and estimates each local government's annual allocation based upon total funds available. OMB then makes any adjustments to this based on historical trends. For detailed information on the Local Government and Local Government Revenue Assistance Fund see page 54.
5. Departmental Revenues: Each department estimates collections for the revenue it generates. These estimates are derived through an analysis of past collection trends, current economic conditions, and changes or proposed changes in local, state, or federal laws. OMB then reviews each of these estimates and, after discussion with the departments, may adjust the estimate when necessary. Major departmental revenues include fees for the Auditor, Recorder, Treasurer, and Clerk of Courts; fines and forfeitures for District and Municipal Courts; and the reimbursements for Assigned Counsel, Public Defender and Election Expenses, which are received from the State.

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2003 ESTIMATED REVENUE BY FUND AND SOURCE

Subfund Title	Taxes	Interest Income	Fees / Licenses
General Fund Total*	\$86,503,877	\$9,895,000	\$10,267,993
<u>Special Revenue Funds</u>			
Building Regulations			1,200,000
Certificate of Title Fund			1,630,000
Recorder Equipment			400,000
Probation Service			130,000
Administration of Justice			
Hotel Lodging Tax	4,500,000		
Job and Family Services			
Family and Children First Council			
Community Mental Health Board	8,220,000		
Alcohol and Drug Addiction Service Board			
Indigent Driver Alcohol Treatment			
Enforcement & Education Fund			
Juvenile Court Indigent Dr.			
Common Pleas Civil Mediation			104,000
Real Estate Assessment			3,675,000
Motor Vehicle and Gasoline	10,770,000	90,000	
Juvenile Felony Delinquent Care			
Juvenile Treatment Center			
Felony Diversion Program			
Correction Treatment Facility			
Economic Development			
Workforce Development			
Children Services Board	17,495,626		
Board of Mental Retardation	29,341,000		
Community Mental Retardation/Res. Service			
Senior Services	2,904,444		
Emergency Telephone System	5,006,865		
Emergency Medical Services			
Zoo Operating	5,082,389		
Federal Grants			
State/Miscellaneous Grants			
Miscellaneous Grants			
Economic Development Grants			
Emergency Management Agency			
Domestic Violence			200,000
Coroner Lab			350,000
Indigent Guardian Fund			
Law Enforcement Drug Fund			
Child Support Enforcement Agency			852,840
T.I.P.P.		30,000	
Delinquent Foreclosure Fund			1,300,000
Sheriff Policing - Springfield/L.M.H.A.			
Special Revenue Funds Total	\$83,320,324	\$120,000	\$9,841,840

2003 ESTIMATED REVENUE BY FUND AND SOURCE

Fines, Cost, Forfeitures	Miscellaneous Revenue	Intergovernmental	Transfer	Grand Total
\$559,300	\$7,568,733	\$16,953,195	\$2,000,000	\$133,748,098
	21,600			1,221,600
				1,630,000
				400,000
				130,000
	10,000			10,000
				4,500,000
	1,800,000	69,740,000	3,210,000	74,750,000
		5,147,247		5,147,247
	14,807,099	13,227,290		36,254,389
		9,480,056		9,480,056
10,000				10,000
20,000				20,000
300				300
				104,000
	35,000			3,710,000
55,000	927,000	3,989,000		15,831,000
	300,000	1,190,833		1,490,833
		2,070,042		2,070,042
		1,070,864		1,070,864
		3,522,710		3,522,710
	199,000		988,587	1,187,587
		4,522,234		4,522,234
	3,334,715	17,422,963		38,253,304
	6,423,000	6,991,000		42,755,000
		3,433,000		3,433,000
	1,000	305,100		3,210,544
		558,830		5,565,695
	10,000		8,958,481	8,968,481
	5,000	565,342		5,652,731
		4,000,000		4,000,000
		5,000,000		5,000,000
		1,000,000		1,000,000
		4,000,000		4,000,000
	16,000	223,684	167,448	407,132
				200,000
				350,000
	85,000			85,000
25,000				25,000
	59,328	10,745,019		11,657,187
				30,000
	400,000			1,700,000
		943,000		943,000
\$110,300	\$28,433,742	\$169,148,214	\$13,324,516	\$304,298,936

2003 ESTIMATED REVENUE BY FUND AND SOURCE

Subfund Title	Taxes	Interest Income	Fees / Licenses
<u>Debt Service Fund</u>			
Water Capital Improvement & Debt			180,000
Wastewater Capital Improvement & Debt			1,800,000
Sewer Capital Improvement & Debt			500,000
Debt Service Funds Total	\$0	\$0	\$2,480,000
<u>Capital Funds</u>			
Capital Projects	5,655,694		
Special Assessment			
Capital Funds Total	\$5,655,694	\$0	\$0
<u>Enterprise Funds</u>			
Bond Retirement	4,905,000		299,031
Solid Waste			
Dog Warden			900,000
Sanitary Engineer			120,000
Parking Facilities			290,000
Water Operation			
Wastewater Treatment			122,000
Sewer Operation			
Enterprise Funds Total	\$4,905,000	\$0	\$1,731,031
<u>Internal Service Funds</u>			
Central Supplies			900,173
Vehicle Maintenance			335,176
Telecommunication Services			1,906,644
Self-Funded Health Insurance		150,000	22,500,000
Self-Funded Dental Insurance			2,446,500
Risk Retention Insurance Fund			
Self-Funded Workers Compensation			2,340,000
Self-Funded Prescription Drug			8,000,000
Centralized Drug Testing			500,000
Internal Service Fund	\$0	\$150,000	\$38,928,493
TOTAL OPERATING FUNDS	\$180,384,895	\$10,165,000	\$63,249,357

* Total includes Fund 280-0010, Ditch Maintenance, in order to coordinate with the Comprehensive Annual Financial Report (CAFR) prepared by the Auditor.

2003 ESTIMATED REVENUE BY FUND AND SOURCE

Fines, Cost, Forfeitures	Miscellaneous Revenue	Intergovernmental	Transfer	Grand Total
	600,000			780,000
	1,060,000			2,860,000
	696,000			1,196,000
\$0	\$2,356,000	\$0	\$0	\$4,836,000
	30,002,000	597,124		36,254,818
	25,000,000			25,000,000
\$0	\$55,002,000	\$597,124	\$0	\$61,254,818
	920,372	560,000	7,772,726	14,457,128
	1,900,000			1,900,000
67,500	141,000		302,100	1,410,600
	3,855,000			3,975,000
				290,000
	650,000			650,000
	2,524,000			2,646,000
	502,000			502,000
\$67,500	\$10,492,372	\$560,000	\$8,074,826	\$25,830,728
	130			900,303
	355,900			691,076
				1,906,644
	200,000			22,850,000
				2,446,500
	2,000,000			2,000,000
				2,340,000
				8,000,000
				500,000
\$0	\$2,556,030	\$0	\$0	\$41,634,523
\$737,100	\$106,408,877	\$187,258,533	\$23,399,342	\$571,603,103

CURRENT COUNTY-WIDE TAX LEVIES

Levy Description	Millage	2003 Certified Revenue Estimate*
Outside 10 M. Limit		
Board of Mental Retardation	5.00	\$32,615,000
Children Services Board	2.65	\$19,800,000
Community Mental Health	1.50	\$9,100,000
Lucas County (Zoo Improvement)	0.95	\$5,850,000
Lucas County (Zoo Operating)	0.70	\$5,441,000
Senior Services	0.45	\$2,950,000
911 Emergency Telephone	0.70	\$5,450,000
Toledo-Lucas County Library	1.70	\$11,550,000
Subtotal:	13.75	\$92,756,000
Inside 10 M. Limit		
County General Fund	2.00	\$15,400,000
Subtotal:	2.00	\$15,400,000
Other County-Wide Levies**		
Toledo-Lucas Co. Port Authority	0.40	\$2,425,000
Metropolitan Park District	1.70	\$11,431,000
Subtotal:	2.10	\$13,856,000
Total All Countywide Levies	17.85	\$122,012,000

Notes

* The "certified estimate" is provided by the Auditor's Office.

**The following levies are county-wide , but are not included in Lucas County's budget; the tax money goes to the special districts indicated above.

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INTERGOVERNMENTAL REVENUES

Intergovernmental revenues comprise 32.2% of total County revenues and are a significant source of County revenue. Revenues from the Federal government make up 6.8% of total County revenues. State grants are also a significant portion of the budget, comprising 24.0% of total assistance. The largest portion of state revenues goes to public assistance (Job and Family Services). The revenue from local governments are generally payments for services provided by the County.

Fund	Federal Government	State Government	Local Government	Total
<u>General Fund</u>				
Local Government Taxes		\$7,200,000		\$7,200,000
Local Government Assist. Taxes		1,089,884		1,089,884
Rollback & Homestead		1,600,000		1,600,000
Sheriff Security Municipal Court			1,300,000	1,300,000
Sheriff Contract Reimbursement			705,550	705,550
Work Release - Reimbursement Toledo			516,140	516,140
Work Release - Reimbursement Municipal Courts			75,000	75,000
CSI USDA		80,000		80,000
Municipal Court			3,500	3,500
Defense of Indigents State		877,754		877,754
Defense of Indigents Muni.			594,690	594,690
Court of Appeals		125,000		125,000
Muni. Bed Space C.C.N.O.			963,425	963,425
Pretrial Bed Space			1,123,920	1,123,920
Pretrial Services Toledo			694,332	694,332
Grants		4,000		4,000
Total General Fund		\$10,976,638	\$5,976,557	\$16,953,195

Other Funds

Public Assistance		69,740,000		69,740,000
Family and Children First Council		5,147,247		5,147,247
Community Mental Health Board	12,327,290	900,000		13,227,290
Alcohol & Drug Service Board		9,480,056		9,480,056
Motor Vehicle & Gasoline	410,000	3,579,000		3,989,000
Juvenile Fel. Del. Care		1,190,833		1,190,833
Juvenile Treatment Center		2,070,042		2,070,042
Felony Diversion Program		1,070,864		1,070,864
Correction Treatment Facility		3,522,710		3,522,710
Children's Services Board	12,744,808	4,678,155		17,422,963
Board of Mental Retardation		6,991,000		6,991,000
Community Mr/Res Service		3,433,000		3,433,000
Senior Servies		305,100		305,100
Emergency Telephone System		558,830		558,830
Zoo Operating		565,342		565,342
Capital		597,124		597,124
Bond Retirement		560,000		560,000

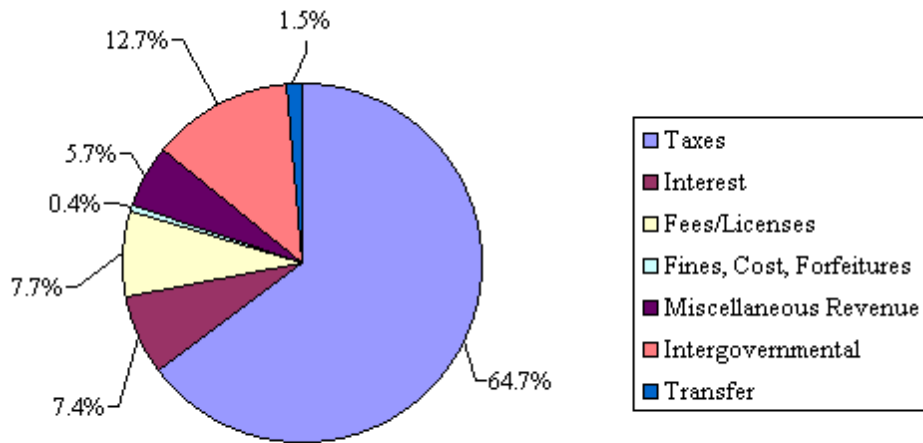
Federal Grants Reserve	4,000,037			4,000,037
State Grants Reserve		5,000,000		5,000,000
Misc Grants Reserve			1,000,000	1,000,000
Economic Development Block Grants		4,000,000		4,000,000
EMA	79,000	15,000	129,684	223,684
CSEA	8,500,019	745,000		9,245,019
Sheriff Policing - Springfield Twp.			943,000	943,000
Byrne Memorial Grant	378,344			378,344
Violence Against Women Act		76,609		76,609
LLEBG	245,857			245,857
SAMSHA	337,777			337,777
Wabash Cannon Bike Trail		839,600		839,600
Juvenile Accountability Incentive Block Grant		379,504		379,504
Ohio Department Natural Resources		84,899		84,899
Dept. of Rehab. & Correction		68,694		68,694
Victims of Crime Act Grant		180,092	72,536	252,628
Ohio Department of Youth Services		158,885		158,885
Victim-Witness Juvenile Program			50,000	50,000
Total Other Funds	\$39,023,132	\$125,937,585	\$2,195,220	\$167,155,937

Total All Funds	\$39,023,132	\$136,914,223	\$8,171,777	\$184,109,132
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PERCENT OF TOTAL

Intergovernmental Revenues:	21.2%	74.4%	4.4%	100.0%
Percent of Total County Revenues:	6.8%	24.0%	1.4%	32.2%

**2003 ADOPTED REVENUE BUDGET
GENERAL FUND**

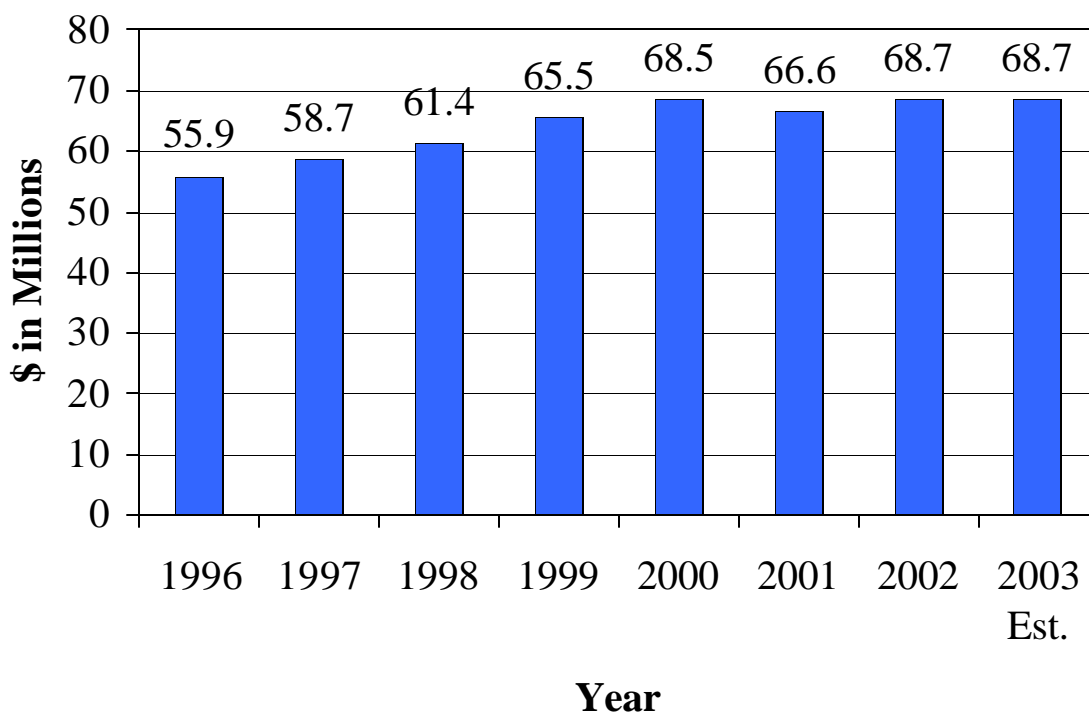


REVENUE CATEGORIES	REVENUES 2003	PERCENT OF TOTAL 2003
Taxes	\$86,503,877	64.7%
Interest	9,895,000	7.4%
Fees/Licenses	10,254,618	7.7%
Fines, Cost, Forfeitures	559,300	0.4%
Miscellaneous Revenue	7,568,733	5.7%
Intergovernmental	16,953,195	12.7%
Transfer	2,000,000	1.5%
TOTAL REVENUES:	\$133,734,723	100.0%

SALES TAX

The state legislature has given all counties the permissive power to impose a maximum county sales tax of 1.5%, in addition to the 5.0% rate collected for the state. Lucas County has incrementally increased its permissive sales tax rate, with the last increase of 0.25% in 1993 to supplement emergency medical services and public safety services. Currently, Lucas County collects 1.25% sales tax and has the capacity to increase its rate an additional 0.25%. Goods and services subject to the sales tax include retail sales, selected services, rental of tangible personal property and certain telecommunications services. In December 1992, the state expanded the services that could be taxed, increasing the sales tax base to include physical fitness centers, sports clubs, maintenance, janitorial, employment, placement and exterminating services. The state also reduced the vendor discount, or the percentage of sales tax revenues vendors keep to cover the cost of administering the sales tax. Food sold for consumption off-premises, motor fuel, prescription drugs, gas, electricity and water sales when delivered through pipes, wires or conduits, and property used directly in production, processing or agriculture are exempted from the sales tax. There is a three-month lag between when the consumer pays the sales tax to the vendor and when the County receives revenues from the state (for example: December sales taxes paid at the retail level are received by the county in March). This is important at year-end when early or late payments by vendors affect different year's receipts. The Office of Management and Budget reviews annual and multi-year projections with this factor in mind.

The 2003 sales tax estimate is \$68,790,895 a 0% increase over 2002's actual sales tax revenue of \$68,790,895. The following graph demonstrates the County's sales tax receipts since 1995.



PROPERTY TAX

In Ohio counties, ten mills are the maximum millage that may be levied against real and personal property without a direct vote. A mill is defined as \$1.00 for every \$1,000 of a property's assessed value. This ten-mill "inside" authority is allocated to various taxing jurisdictions within the County. Lucas County's share of this unvoted millage is 2.0 mills, with all of the receipts for this millage paid into the General Fund.

The County has also received voter approval for collection of property taxes outside the ten-mill limitation. This "outside" millage includes levies for the Children Services Board, Board of Mental Retardation, Community Mental Health, Port Authority, Library, Zoo, 911 Telephone, and Senior Services which support specific social services activities. These taxes are paid to special revenue funds to ensure that funds are spent only on those activities specifically identified in the ballot language approved by the voters.

Voted ("outside" millage) property tax levies, except those collected to finance the issuance of debt, are adjusted annually through the use of tax reduction factors to obtain the effective millage rate. These reduction factors are calculated to ensure that taxes collected from a voted levy do not exceed the amount collected on existing property in the levy's first year. The reduction factors and effective millage rates only allow for an increase in property values for new construction, which is why the total amount collected for voted levies generally increases each year at a modest 1% to 2% rate.

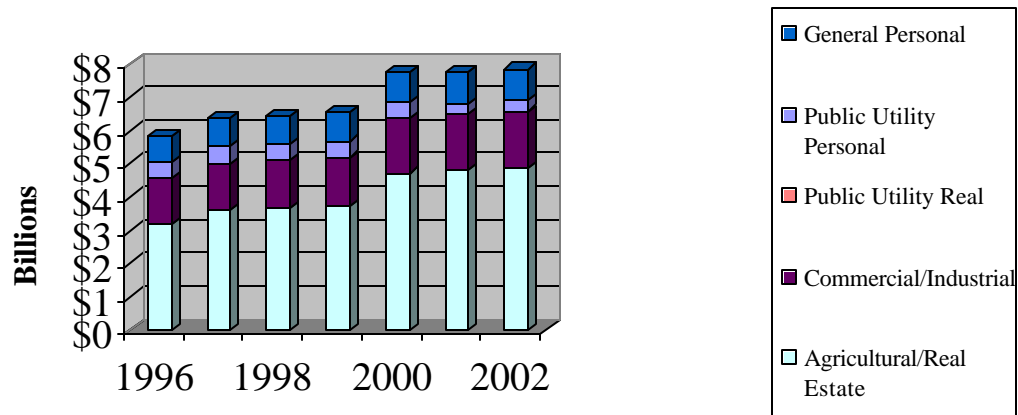
Property taxes, whether "inside" or "outside" millage, are levied against seven categories of property.

These property types are:

Property Type	Assessed Valuation	Tax Reduction Factors
1) Agricultural	35% of Market Value	Subject
2) Residential	35% of Market Value	Subject
3) Commercial	35% of Market Value	Subject
4) Industrial	35% of Market Value	Subject
5) Public Utility Real Property	35% of Market Value	Subject
6) Public Utility Personal Property	25% of Market Value	Not Subject
7) Tangible Personal Property	24% of Market Value	Not Subject

The assessed valuation, or taxable portion, of property types 1-5 is 35% of market value. The assessed valuation rate for category six is 25% and for category seven it is 24% of market value. The percent of market value amounts used to calculate assessed valuation are different among property types because property types 1-5 are subject to tax reduction factors and effective millage rates that eliminate the inflationary growth in property values. Property types six and seven, levied on machinery, equipment and inventories, are not subject to tax reduction factors and effective millage rates, but are taxed at the higher voted, or gross millage rate, rather than the lower effective millage rate.

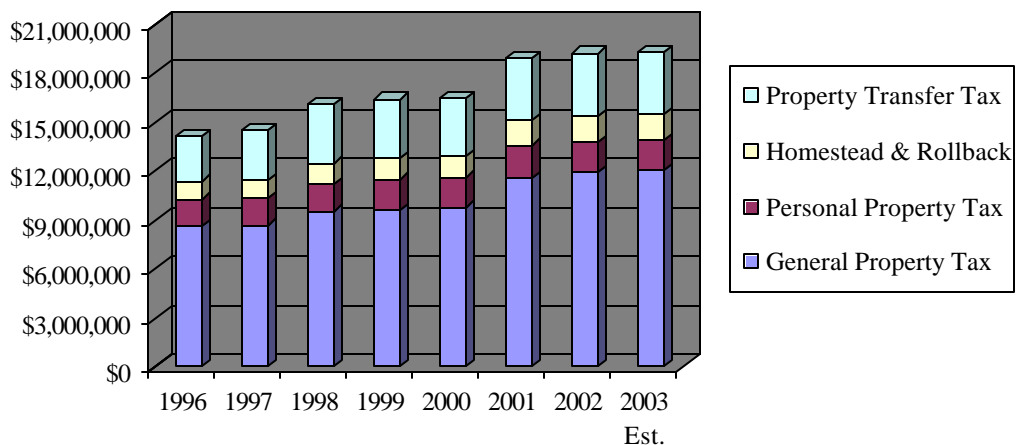
Since property types six and seven are taxed at the higher voted millage rate, and do not benefit from the tax reduction factors and lower effective millage rates, many companies make an effort to reduce their inventories and machinery in order to lower their tax bill. The chart below demonstrates the growth, or decline in the property valuation of various categories:



	1996	1997	1998	1999	2000	2001	2002	1996-2002 Percent Change
Agricultural/Real Estate	3,189,521,410	3,609,687,300	3,673,966,710	3,746,206,820	4,720,515,010	4,783,532,030	4,863,806,260	52.5%
Commercial/Industrial	1,353,206,250	1,396,512,380	1,417,507,310	1,444,291,770	1,660,866,360	1,682,506,700	1,710,232,320	26.4%
Public Utility Real	8,197,370	8,499,160	9,021,600	8,534,330	7,247,020	7,097,660	7,174,670	-12.5%
Public Utility Personal	494,129,420	490,200,050	483,823,480	483,112,250	453,114,600	313,631,420	329,127,230	-33.4%
General Personal	801,850,976	841,559,121	862,362,900	869,273,613	934,788,470	986,678,957	931,139,050	16.1%
TOTAL VALUATION	5,846,905,426	6,346,458,011	6,446,682,000	6,551,418,783	7,776,531,460	7,773,446,767	7,841,479,530	34.1%
Increase over prev. yr.	1.4%	8.5%	1.6%	1.6%	18.7%	0.0%	0.9%	

Since the County's 2.0 mills are "inside mills", they are not subject to the tax reduction factors, and can increase along with property values. Property values are reappraised every six years by the County, with equalization adjustments or updates every third year following reappraisal (called the triennial update). The most recent sexennial reappraisal was conducted in 2000 to be collected in 2001. The most recent triennial update was completed in 1997 and paid in 1998. As you can see in the chart on the following page, after the 1994 sexennial reappraisal in which property valuations increased 5.3%, the County General Fund property tax revenues increased 3.1% in 1995. After the triennial update in 1997, property valuations increased 8.5%, with 1998 property tax revenues increasing 10% over 1997. In 2003, the revenue estimate is \$12.0 million.

General Fund Property Tax Receipts



	1996	1997	1998	1999	2000	2001	2002	2003 Est.
General Property Tax	\$8,632,897	\$8,684,648	\$9,520,653	\$9,604,491	\$9,743,707	\$11,516,328	\$11,913,957	\$12,002,100
Personal Property Tax	1,602,867	1,623,954	1,684,333	1,869,712	1,845,232	2,031,040	1,837,206	1,850,000
Homestead & Rollback	1,128,098	1,136,890	1,255,898	1,268,407	1,295,811	1,580,094	1,596,658	1,600,000
Property Transfer Tax	2,785,161	3,005,745	3,629,075	3,638,191	3,583,282	3,745,926	3,868,595	3,810,000
TOTAL COLLECTIONS	14,149,023	14,451,237	16,089,959	16,380,801	16,468,032	18,873,388	\$19,216,416	\$19,262,100
Increase over previous year	2.10%	2.10%	11.30%	1.80%	0.53%	14.61%	1.82%	.24%

Calculating the 2003 Property Tax Estimate

The property owner's tax bill, for both "inside" and "outside" millage, is further reduced through the State's 10% and 2.5% rollback programs. Taxes are reduced by 10% on real property, and by another 2.5% for owner occupied residences. A similar exemption is available to qualified elderly and disabled homeowners through the Homestead Exemption program. The revenue lost to local governments through these three programs is reimbursed by the state and is included in the County's intergovernmental revenues.

The General Fund "Certified" Property Tax Revenue Estimate is determined by multiplying the total assessed valuation for the seven property categories by the millage rate, and multiplying the result by approximately 98%, as follows:

Agricultural/Residential	\$	4,863,806,260
Commercial/Industry		1,710,232,320
Public Utility Real		7,174,670
Public Utility Tangible		329,127,230
Tangible	+	931,139,050
	\$	7,841,479,530
Multiplied by 2.0 Mills	x	0.002
	\$	15,682,959
Multiplied by 98%	x	~ 98%
Certified Revenue Estimate	\$	<u>15,452,100</u>

Below are the budgeted 2003 General Fund revenues for three separate objects of revenue. The utilization of historical trends on past collections for real property, personal property, and homestead rollback receipts along with the Certified Revenue Estimate provided by the Auditor provide the basis for the annual property tax revenue estimate, prepared by the Office of Management and Budget.

Object 111: Real Property Taxes	\$	12,002,100
Object 112: Personal Property Taxes		1,850,000
Object 245: Homestead/Rollbacks		1,600,000
(reimbursed by the State)		
Total Property Tax Revenue Estimate	\$	15,452,100

INVESTMENT INCOME

Prior to 1990, Lucas County established a County Investment Advisory Committee consisting of the Treasurer, the Chairman of the Board of County Commissioners, the County's investment advisor and another County Commissioner so designated by the other two members. United American Capital Corporation is the County's current investment advisor.

The Committee established the Lucas County Investment Policy to establish priorities and guidelines regarding the investment management of the County's operating funds. The investment policy applies to all financial assets under the control of the Lucas County Treasurer. These funds are accounted for in Lucas County's annual financial report, and include:

- General Fund
- Special Revenue Fund
- Capital Project Fund
- Enterprise Funds
- Trust and Agency Funds
- Debt Service Funds

This policy sets forth the specific instruments which may be purchased (as authorized the by the Ohio Revised Code), ineligible investment transactions, reporting guidelines, and procedures for the purchase and sale of securities.

The Office of Management and Budget and the Treasurer's Office review current economic conditions and interest rate forecasts. Together, both offices estimate the revenue from investment securities to be held through the budget year, and estimate the interest rates that will be earned on amounts in securities due to mature in the budget year. In 2002, the Treasurer's Office managed the treasury in such a manner to generate \$10,123,594.50 in investment income for the General Fund. The 2003 General Fund investment income estimate is \$9,895,000.00.

The specific investment instruments purchased by the Treasurer, the year-end cash value of each type and the 12/31/02 percentage of portfolio are set forth below.

LUCAS COUNTY INVESTMENT PORTFOLIO

AS OF 12/31/02

Portfolio	Cost 12/31/02	Percentage
Star Ohio¹	84,232,940.00	32.45
Certificate of Deposit	33,072,204.33	12.74
T-Notes	15,878,750.00	6.12
FNMA Notes²	39,987,672.75	15.40
FNMA Disc. Notes²	2,949,710.00	1.14
FHLMC Notes²	34,431,041.64	13.26
FHLB Notes²	26,061,295.86	10.04
FHLB – Disc. Notes²	2,930,190.00	1.13
FFCB Notes²	5,032,476.50	1.94
Money Market Fund (Fifth Third)	10,000,000.00	3.85
Sweep Account (Fifth Third)	5,000,000.00	1.93
TOTAL:	\$259,576,281.08	100.00%

¹ Star Ohio is a statewide investment pool managed by the Treasurer of the State of Ohio.

² “Federal Agencies” include bonds, notes, discount notes or other obligations issued by federal government agencies.

LOCAL GOVERNMENT FUNDS

Lucas County receives state funding through the Local Government Fund (LGF) and Local Government Revenue Assistance Fund (LGRAF). The Local Government Fund is a form of state revenue sharing with funding provided from four specific state revenue sources. These revenues and the amounts allocated to the LGF are outlined below:

LOCAL GOVERNMENT FUND REVENUE SOURCES

	Prior to 1/1/88	Effective 1/1/88	Effective 7/1/89	Temporary 7/93-6/95	Effective 7/1/95
State Corporate Franchise Tax	15.4%	4.5%	4.6%	4.2%	4.2%
State Income Tax	3.5%	4.5%	4.6%	4.2%	4.2%
State Public Utility Tax	----	4.5%	4.6%	4.2%	4.2%
State Sales Tax	3.5%	4.5%	4.6%	4.2%	4.2%

The addition of the Public Utility Tax in 1988 and the decreased reliance on the volatile Corporate Franchise Tax has provided increased stability and reliability for the Local Government Fund.

In Amended Substitute House Bill 152 of the 120th General Assembly (the State budget for fiscal years 1994-1995), the state decreased the percentage of the above taxes that is dedicated for the Local Government Fund, Local Government Revenue Assistance Fund and the Library and Local Government Support Fund. This change was made in temporary law and was set to end in the state's 1994-1995 biennial budget, June 30, 1995. However, in Am. Sub. House Bill 117 of the 121st General Assembly, (the state budget for fiscal years 1996-1997) these lower percentages were made permanent.

Funds at the state level are allocated to Ohio's 88 counties (for internal county jurisdiction distribution) based on county municipal property tax duplicates and county population as a percentage of state totals. No county is to receive less funding than it did in 1983. At the county level funds may be distributed through a statutory formula or an alternative formula. Lucas County uses an alternate formula.

The alternate formula of distribution may be utilized as long as the county, the largest city, and a majority of the remaining cities, villages and townships approve the formula. Once the approval has been received, the Budget Commission distributes the LGF funds according to the formula. The Lucas County Budget Commission, comprised of the County Auditor, Prosecutor and Treasurer, approved a new alternate formula for 1986. The new alternate formula allocates a specific percentage of the LGF funds to Lucas County, the cities of Toledo, Maumee, Oregon, and Sylvania, metroparks, 7 villages and 11 townships.

The 2003 Office of Management and Budget LGF Adopted Budget estimate is \$7,200,000.

The Local Government Revenue Assistance Fund (LGRAF) receives revenues from the same sources as the Local Government Fund. These revenues and the amounts allocated to the LGRAF are outlined below:

LOCAL GOVERNMENT REVENUE ASSISTANCE FUND SOURCES

	State Fiscal Year					
	1990	1991	1992	1993	1994 & 1995 (Temporary)	7/1/95
State Corporate Franchise Tax	0.3%	0.6%	0.65%	0.7%	0.6%	0.6%
State Income Tax	0.3%	0.6%	0.65%	0.7%	0.6%	0.6%
State Public Utility Tax	0.3%	0.6%	0.65%	0.7%	0.6%	0.6%
State Sales Tax	0.3%	0.6%	0.65%	0.7%	0.6%	0.6%

In the 1994-1995 state biennial budget, the percentage of taxes dedicated to the Local Government Revenue Assistance Fund temporarily was decreased from 0.7% to 0.6%. This change was set to expire on June 30, 1995. As with the Local Government Fund, in Am. Sub. House Bill 117 of the 121st General Assembly (the state budget for fiscal years 1996 and 1997), these lower percentages were made permanent.

Lucas County's 2003 state certified estimate for the Local Government Revenue Assistance Fund is \$1,089,884. The LGRAF, which began in July of 1989, is distributed to counties on a per capita basis, based on the most recent population census or estimate figures from the U.S. Bureau of the Census.

ACTUAL AND ESTIMATED GENERAL FUND REVENUE SOURCES 2001-2003
BY CHART OF ACCOUNTS

Type & Object	Classification	Actual 2001	Actual 2002	2001-2002 % Change	Estimated 2003
TAXES					
0011-0000-0010	General Property R.E.	\$11,516,328	\$11,913,957	3%	\$12,002,100
0011-0000-0012	Tangible Personal Property Tax	2,031,039	1,837,206	-10%	1,850,000
0011-0000-0014	Property Transfer Tax	3,745,926	3,868,595	3%	3,810,000
0011-0000-0015	House Trailer Tax	17,778	14,185	-20%	25,882
0011-0000-0016	County Sales Tax	66,626,405	68,790,895	3%	68,790,895
0011-0000-0020	Mobile Home Property Transfer Tax	14,524	10,765	-26%	25,000
	Total Taxes	\$83,952,000	\$86,435,603	3%	\$86,503,877
INTEREST INCOME					
0011-0000-0026	Interest Income Treasurer	13,249,626	10,064,096	-24%	9,800,000
0011-0000-0027	Interest Income Clerk Court	78,691	59,498	-24%	95,000
	Total Interest Income	\$13,328,317	\$10,123,595	-24%	\$9,895,000
FEES/LICENSES					
0011-0000-0029	Fees Auditor MHS	232	318	37%	500
0011-0000-0031	Auditor Fees	1,072,280	1,111,429	4%	1,150,000
0011-0000-0032	Recorder Fees	2,756,693	3,156,091	14%	2,500,000
0011-0000-0033	Clerk of Court Fees-Main	581,375	664,497	14%	575,000
0011-0000-0034	Clerk of Court Fees-Domest	352,799	357,424	1%	380,000
0011-0000-0036	Treasurer	1,253,021	1,302,677	4%	1,100,000
0011-0000-0037	Probate Court	363,547	487,842	34%	525,000
0011-0000-0038	Sheriff Prisoners	3,563,254	3,149,977	-12%	3,776,448
0011-0000-0040	Board of Elections	2,520	6,604	162%	3,000
0011-0000-0042	Other	24,015	848	-96%	2,000
0011-0000-0044	Courthouse Security Fees	0	52,005		75,000
0011-0000-0045	Electronic Monitoring Fees	0	0		114,670
0011-0000-0051	Vendors	29,545	30,220	2%	45,000
0011-0000-0052	Cigarette	4,715	5,941	26%	8,000
	Total Fees	\$10,003,996	\$10,325,873	3%	\$10,254,618

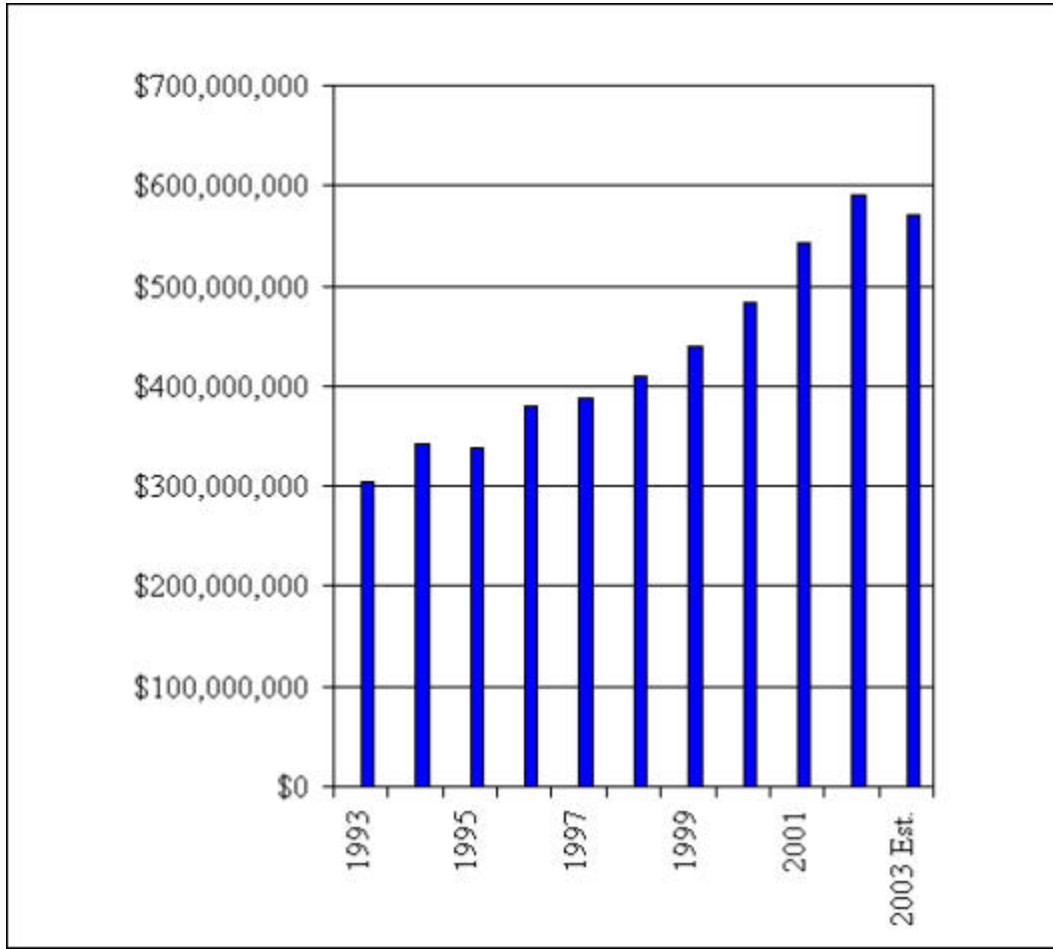
ACTUAL AND ESTIMATED GENERAL FUND REVENUE SOURCES 2001-2003
BY CHART OF ACCOUNTS

Type & Object	Classification	Actual 2001	Actual 2002	2001-2002 % Change	Estimated 2003
FINES, COST, FORFEITURES					
0011-0000-0061	Clerk of Courts	38,718	23,393	-40%	20,000
0011-0000-0062	FC&F Clerk Ct Treas Coll	\$0	\$1,268		36,300
0011-0000-0063	Maumee Municipal Court	46,447	47,284	2%	42,000
0011-0000-0064	Oregon Municipal Court	18,377	13,922	-24%	17,000
0011-0000-0065	Sylvania Municipal Court	115,518	102,040	-12%	103,000
0011-0000-0066	Toledo Municipal Court	12,200	36,419	199%	45,000
0011-0000-0067	Juvenile Court	323,560	263,795	-18%	296,000
Total Fines, Cost, Forfeitures		\$554,820	\$488,121	-12%	\$559,300
MISC. REVENUE					
0011-0000-0070	Vending	772	1,081	40%	500
0011-0000-0077	Sale of Personal Property	28,150	5,474	-81%	0
0011-0000-0081	Rent R E & B G	1,568,885	1,562,849	0%	1,350,000
0011-0000-0085	Co Auto Data Proc Bd	254,763	229,726	-10%	300,000
0011-0000-0095	Sales, Microfilm & Photo	39,483	5,500	-86%	30,000
0011-0000-0111	Detention Home Fees	2,470	875	-65%	5,000
0011-0000-0121	Recreation Fees	585,233	538,532	-8%	350,000
0011-0000-0124	Recreation Baseball	63,277	28,909	-54%	0
0011-0000-0135	Payment in Lieu of Taxes	0	0		1,300
0011-0000-0200	Miscellaneous Misc	48,236	45,069	-7%	1,000
0011-0000-0701	Delq Tax Advert Cost	124,925	163,458	31%	150,000
0011-0000-0702	Delq Tax Collectors Expense	235,500	235,500	0%	240,000
0011-0000-0703	Election Expense	165,257	455,663	176%	23,000
0011-0000-0704	Prosecuting Attorney	77	1,868	2327%	500
0011-0000-0705	Sheriff Unexpended Allowance	7,402	1,633	-78%	5,000
0011-0000-0706	Sheriff Pay for Stay	1,660	15,715	847%	25,000
0011-0000-0707	Telephone Calls	160,924	124,556	-23%	160,000
0011-0000-0710	Indirect Cost	1,245,986	1,853,366	49%	1,610,000
0011-0000-0711	Miscellaneous	1,654,535	1,740,832	5%	1,346,433
0011-0000-0714	Work Rel-Resident Payback	454,499	402,186	-12%	395,000
0011-0000-0718	Clerk of Court -CSEA	73,959	111,821	51%	140,000
0011-0000-0719	Dom Rel CSEA Agreement	208,451	262,040	26%	270,000
0011-0000-0720	Prosecutor CSEA Agreement	306,372	250,656	-18%	350,000
0011-0000-0721	Juv Ct CSEA Agreement	276,699	370,523	34%	375,000
0011-0000-0723	Insurance	136	82,877	60839%	2,000
0011-0000-0725	Tax Agent Expense	419	0	-100%	2,000
0011-0000-0728	Def of Indigents Reimb	35,246	35,039	-1%	50,000
0011-0000-0730	Def of Indigents Probate	75,736	58,610	-23%	70,000
0011-0000-0760	WSL/SS Deferments Reimburse	2,378	0	-100%	10,000
0011-0000-0805	Unclaimed Money Non Revenue	132,924	126,446	-5%	307,000
Total Misc. Revenue		\$7,754,354	\$8,710,806	12%	\$7,568,733

ACTUAL AND ESTIMATED GENERAL FUND REVENUE SOURCES 2001-2003
BY CHART OF ACCOUNTS

Type & Object	Classification	Actual 2001	Actual 2002	2001-2002 % Change	Estimated 2003
INTERGOVERNMENTAL					
0011-0000-0011	Rollback & Homestead	1,580,094	1,596,658	1%	1,600,000
0011-0000-0017	Local Government Taxes	7,886,265	7,492,753	-5%	7,200,000
0011-0000-0021	Local Government Assist. Tax	1,178,385	1,120,270	-5%	1,089,884
0011-0000-0350	Grants	1,821	0	-100%	4,000
0011-0000-0708	Sheriff Security Muni Court	1,232,842	1,209,005	-2%	1,300,000
0011-0000-0709	Sheriff's Contract Reimburs	671,656	811,214	21%	705,550
0011-0000-0712	Work Rel-Reimb Toledo	417,100	387,105	-7%	516,140
0011-0000-0713	Work Rel-Reimb Muni	57,718	68,060	18%	75,000
0011-0000-0715	CSI State Aid Dys	156,928	0	-100%	0
0011-0000-0716	CSI USDA	112,074	79,612	-29%	80,000
0011-0000-0724	Municipal Court	2,818	1,942	-31%	3,500
0011-0000-0726	Def of Indigents State	1,178,881	855,210	-27%	877,754
0011-0000-0727	Def of Indigents Muni	650,798	600,646	-8%	594,690
0011-0000-0731	Court of Appeals	87,057	97,487	12%	125,000
0011-0000-0732	Muni Bed Space C.C.N.O.	886,950	1,237,592	40%	963,425
0011-0000-0733	Pretrial Bed Space	1,019,618	918,966	-10%	1,123,920
0011-0000-0734	Pretrial Services Toledo	572,527	496,152	-13%	694,332
Total Intergovernmental		\$17,693,532	\$16,972,672	-4%	\$16,953,195
TRANSFER					
0011-0000-0900	Transfers	0	0		2,000,000
Total Transfer		\$0	\$0		\$2,000,000
TOTAL REVENUES		\$133,287,019	\$133,056,669	0%	\$133,734,723

REVENUE TRENDS FOR 1993 TO 2003



This graph represents Lucas County's actual total revenue for the years 1993 through 2002, and the estimated revenue for the year 2003.

<u>YEAR</u>	<u>REVENUE TOTALS</u>
1993	304,266,887
1994	342,795,970
1995	337,687,146
1996	378,887,941
1997	387,898,871
1998	410,224,676
1999	438,510,303
2000	482,362,355
2001	542,650,016
2002	591,475,609
2003 Est.	571,603,103

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LUCAS COUNTY 2003 ADOPTED BUDGET

Revenues and Expenditures by Fund

A fund is an accounting device established to control the receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives. In the accounts of individual governments, each fund is treated as a distinct fiscal entity.

This section of the document presents each of the funds, or fiscal entities, represented in the 2003 Adopted Budget. 2003 information includes beginning, unencumbered cash balances, the 2003 budgeted revenues and expenditures, and the projected ending cash balance. Immediately following the Revenue and Expenditure comparison by fund is an explanation of the major fund variances.

Also included in this section is the budgeted verses actual activity for the fiscal years 2001 and 2002 along with estimated revenues and adopted budgets for 2003. Budgeted and actual revenues and expenditures are presented and any significant variances are explained.

DESCRIPTIONS OF FUND CATEGORIES

General Fund

The general fund is used to account for resources traditionally associated with government that are not legally required to be in another fund. Some resources may be directed away from the general fund not only for legal reasons, but simply because keeping them separate contributes to sound financial management techniques.

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the government’s council is that the costs of providing goods or services to the general public on a continuing bases be financed or recovered primarily through user charges; or where the government’s council has decided that periodic determination of net income is appropriated for accountability purposes.

Internal Service Funds

Internal service fund are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

DESCRIPTIONS OF FUNDS

Fund	Purpose	Major Revenue Source
<i>Special Revenue Funds</i>		
Dog Warden	Protect public from canine-related problems	Dog License Fees
Building Regulations	Enforce adopted codes pertaining to residential and commercial construction	Permit Fees
Certificate of Title Fund	Maintain motor vehicle and watercraft titles	License Fees
Recorder Equipment	Index, record and maintain public records	Filing Fees
Probation Service	Specialized staff, equipment, and alcohol and drug addiction related services	Probation Fees
Administration of Justice	To provide special amenities for individuals reporting for jury duty	Court Related Fees
Hotel Lodging Tax	To fund debt and operating expenses for the Convention & Visitors Bureau	Hotel Lodging Tax
Job and Family Services	Administer public assistance programs	Intergovernmental Funds
Family & Children First Council	Provide services to support strong, nurturing and healthy families	State Grants
Community Mental Health Board	To assist people with long-term and persistent mental illness	Levy/State Grants
Alcohol & Drug Addiction Services Board	To provide alcohol and other drug-related prevention and treatment services	State Grants
Indigent Driver Alcohol Treatment	To provide alcohol and other treatment for indigent drivers	Fees
Enforcement & Education Fund	To provide educational programs to those guilty of vehicular violations	Fees
Juvenile Court Indigent Driver	To provide alcohol and other treatment for indigent juvenile drivers	Fees
Common Pleas Civil Mediation	Provide alternative dispute resolution for civil cases in the Common Pleas Court	Mediation Fees
Real Estate Assessment	To assess the value of real estate within the County	Fees
Motor Vehicle & Gasoline	To preserve and improve the existing roadway system while maintaining a high level of safety	License /Gasoline Taxes
Juvenile Felony Delinquent Care	Incentives are received by the Court to keep juveniles local rather than sending to the State	State Grants
Juvenile Treatment Center	Alternative to State lock-up to keep juveniles local and close to their families during treatment	State Grants
Felony Diversion Program	An alternative option to prison, providing supervision to high risk and high need clients	State Grants
Correctional Treatment Facility	An alternative to prison providing intense treatment and aftercare treatment services	State Grants
Economic Development	To develop and promote plans/programs to assure economic growth is properly balanced	Transfer from General Fund
Workforce Development	To provide employment and training to adults, dislocated workers and youth	Federal Grants

DESCRIPTIONS OF FUNDS

Fund	Purpose	Major Revenue Source
Children Services Board	To protect children and help them live in a safe family environment	Levy
Board of Mental Retardation	To provide programs to individuals with mental retardation and developmental disabilities	Levy
Community MR/Respite Service	To provide mental health care services to the mentally challenged	State Grants
Senior Service	To provide services to senior citizens of Lucas County	Levy
Emergency Telephone System - 911	To provide a county-wide emergency telephone system designed to save lives	Levy
Emergency Medical Services	To fund, equip, train, coordinate and direct a county-wide emergency medical program	Transfer from General Fund
Zoo Operating	To supplement the operating expenses of the Toledo Zoo	Levy
Emergency Management Agency	To aid in the recovery from catastrophic disasters and hazardous material accidents	Intergovernmental Funds
Domestic Violence	Programs for domestic violence victims	Marriage License Fees
Coroner Lab	To help equip the Coroner's autopsy facilities	Autopsy Fees
Indigent Guardian Fund	To supplement the court costs associated with establishing indigent guardianships	Estate-Related Court Costs
Child Support Enforcement Agency	To collect and distribute child support payments and to assist in providing benefits to children	Intergovernmental Funds
Tax Installment Prepayment Plan	To allow individuals to pay taxes on a monthly basis as opposed to semi-annually	Interest Income
Delinquent Foreclosure Fund	To fund the collection of delinquent taxes and foreclosure proceedings	Fees
Sheriff Policing - Springfield & LMHA	To provide policing services for Springfield Township & LMHA	Intergovernmental Funds
<i>Debt Service Funds</i>		
Bond Retirement	To pay principal and interest on all outstanding debt	Transfer from General Fund/ Special Assessments
Water Capital Improvement & Debt	Minor improvements to the entire system that are not reimbursable	User Fees
Wastewater Capital Improvement & Debt	To make improvements to Maumee River Wastewater Treatment Plant	User Fees
Sewer Capital Improvement & Debt	Minor improvements to the entire system that are not reimbursable	User Fees
<i>Capital Funds</i>		
Capital Projects	Construction, renovation, repair and purchase of county owned facilities, land or equipment	Transfer from General Fund
Special Assessment	Construction in process for water & sewer lines	Transfer from General Fund

DESCRIPTIONS OF FUNDS

Fund	Purpose	Major Revenue Source
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Enterprise Funds

Solid Waste	To reduce reliance on landfills and to meet or exceed the State's 25% waste reduction goal	Other Receipts
Sanitary Engineer	Permitting, design, plan review and inspection of water and sewer lines	Other Receipts
Parking Facilities	To maintain and operate the 701 Adams garage	Parking Fees
Water Operation	Used to pay for utilities, operation and maintenance	User/Tap Fees
Wastewater Treatment	Operation of the Wastewater Treatment Plant	User Fees
Sewer Operation	Used to pay for utilities, operation and maintenance	User/Tap Fees

Internal Service Funds

Central Supplies	Provide mail distribution to downtown county departments, copy services and paper supplies	Service Charges
Vehicle Maintenance	To repair and maintain various county vehicles and to dispense fuel	Service Charges
Telecommunication Services	To provide an operator for the County departments and to receive and dispense phone billings	Service Charges
Self-Funded Health Insurance	To manage the health insurance plan for all Lucas County employees	Service Charges
Self-Funded Dental Insurance	To manage the dental plan for all Lucas County employees	Service Charges
Risk Retention Insurance Fund	To handle risk retention for Lucas County	Service Charges
Self-Funded Worker's Compensation	To manage the financial risk to the County associated with workplace injuries	Service Charges
Self-Funded Prescription Drug	To manage the prescription drug program for all Lucas County employees	Service Charges
Centralized Drug Testing	Conduct drug-testing services	Service Charges

2003 ADOPTED BUDGET
REVENUE AND EXPENDITURE COMPARISON BY FUND

Fund/Subfund	12/31/02 Unencumbered Fund Balance	2003 Estimated Revenue	2003 Adopted Budget	12/31/03 Projected Fund Balance	Difference in Fund Balance
General Fund Total*	\$24,690,333	\$133,748,098	\$137,280,358	\$21,158,073	(\$3,532,260)
<u>Special Revenue Funds</u>					
Dog Warden	325,103	1,410,600	1,519,213	216,490	(108,613)
Building Regulations	1,169,778	1,221,600	1,459,050	932,328	(237,450)
Certificate of Title Fund	1,326,420	1,630,000	1,760,114	1,196,306	(130,114)
Recorder Equipment	889,938	400,000	680,000	609,938	(280,000)
Probation Service	346,150	130,000	68,000	408,150	62,000
Administration of Justice	0	10,000	5,000	5,000	5,000
Hotel Lodging Tax	0	4,500,000	3,800,000	700,000	700,000
Job and Family Services	13,390,595	74,750,000	74,514,100	13,626,495	235,900
Family & Children First Council	(1,214,787)	5,147,247	3,932,460	0	1,214,787
Community Mental Health Board	5,132,315	36,254,389	36,781,654	4,605,050	(527,265)
Alcohol & Drug Addiction Services Board	(25,070)	9,480,056	9,454,986	0	25,070
Indigent Driver Alcohol Treatment	170,319	10,000	10,000	170,319	0
Enforcement & Education Fund	29,503	20,000	20,000	29,503	0
Juvenile Court Indigent Driver	2,788	300	0	3,088	300
Common Pleas Civil Mediation	131,143	104,000	80,837	154,306	23,163
Real Estate Assessment	2,210,125	3,710,000	4,644,510	1,275,615	(934,510)
Motor Vehicle & Gasoline	1,939,984	15,831,000	17,631,000	139,984	(1,800,000)
Juvenile Felony Delinquent Care	1,295,938	1,490,833	1,736,664	1,050,107	(245,831)
Juvenile Treatment Center	156,796	2,070,042	2,043,075	183,763	26,967
Felony Diversion Program	10,290	1,070,864	870,864	210,290	200,000
Correctional Treatment Facility	491,053	3,522,710	3,322,710	691,053	200,000
Litter Control	0	0	0	0	0
Economic Development	1,446,797	1,187,587	988,587	1,645,797	199,000
Workforce Development	(368,142)	4,522,234	4,154,092	0	368,142
Children Services Board	32,211,642	38,253,304	41,704,665	28,760,281	(3,451,361)
Board of Mental Retardation	4,876,158	42,755,000	45,864,592	1,766,566	(3,109,592)
Community MR/Res Service	1,681,771	3,433,000	1,624,000	3,490,771	1,809,000
Senior Services	367,162	3,210,544	3,200,000	377,706	10,544
Emergency Telephone System	4,702,496	5,565,695	8,565,695	1,702,496	(3,000,000)
Emergency Medical Services	787,705	8,968,481	9,442,121	314,065	(473,640)
Zoo Operating	41,403	5,652,731	4,500,000	1,194,134	1,152,731
Federal Grants	317,082	4,000,000	4,000,037	317,045	(37)
State/Miscellaneous Grants	166,762	5,000,000	5,000,000	166,762	0
Miscellaneous Grants	10,011	1,000,000	1,000,000	10,011	0
Econ. Develop. CDBG/CHIP Grants	(1,209)	4,000,000	3,388,200	610,591	611,800
Emergency Management Agency	57,697	407,132	407,132	57,697	0
Domestic Violence	73,948	200,000	200,000	73,948	0
Coroner Lab	751,010	350,000	557,151	543,859	(207,151)
Indigent Guardian fund	63,301	85,000	85,000	63,301	0
Law Enforcement Drug Fund	17,878	25,000	25,000	17,878	0
Child Support Enforcement Agency	2,612,062	11,657,187	13,145,820	1,123,429	(1,488,633)
Tax Installment Prepayment Plan	213,915	30,000	30,000	213,915	0

Fund/Subfund	12/31/02 Unencumbered Fund Balance	2003 Estimated Revenue	2003 Adopted Budget	12/31/03 Projected Fund Balance	Difference in Fund Balance
Delinquent Foreclosure Fund	826,763	1,700,000	1,783,885	742,878	(83,885)
Sheriff Policing - Springfield & LMHA	(249,287)	943,000	684,713	9,000	258,287
Special Revenue Funds Total	\$78,385,306	\$305,709,536	\$314,684,927	\$69,409,915	(\$8,975,391)
<u>Debt Service Fund</u>					
Bond Retirement	6,889,733	14,457,128	14,446,110	6,900,752	11,019
Water Capital Improvment & Debt	326,158	780,000	702,000	404,158	78,000
Wastewater Capital Improv. & Debt	1,481,590	2,860,000	2,407,000	1,934,590	453,000
Sewer Capital Improvment & Debt	2,794,940	1,196,000	1,250,060	2,740,880	(54,060)
Debt Service Funds Total	\$11,492,421	\$19,293,128	\$18,805,170	\$11,980,380	\$487,959
<u>Capital Funds</u>					
Capital Projects	22,236,689	36,254,818	27,367,000	31,124,507	8,887,818
Special Assessment	14,724	25,000,000	22,057,324	2,957,400	2,942,676
Capital Funds Total	\$22,251,413	\$61,254,818	\$49,424,324	\$34,081,907	\$11,830,494
<u>Enterprise Funds</u>					
Solid Waste	781,280	1,900,000	1,791,926	889,354	108,074
Sanitary Engineer	1,898,080	3,975,000	4,316,635	1,556,445	(341,635)
Parking Facilities	1,314,558	290,000	272,000	1,332,558	18,000
Water Operation	246,945	650,000	619,870	277,075	30,130
Wastewater Treatment	1,239,980	2,646,000	2,676,161	1,209,819	(30,161)
Sewer Operation	189,542	502,000	554,000	137,542	(52,000)
Enterprise Funds Total	\$5,670,385	\$9,963,000	\$10,230,592	\$5,402,793	(\$267,592)
<u>Internal Service Funds</u>					
Central Supplies	50,947	900,303	900,276	50,974	27
Vehicle Maintenance	(33,896)	691,076	657,180	0	33,896
Telecommunication Services	529,577	1,906,644	1,894,504	541,717	12,140
Self-Funded Health Insurance	1,602,607	22,850,000	21,383,835	3,068,772	1,466,165
Self-Funded Dental Insurance	86,819	2,446,500	2,459,900	73,419	(13,400)
Risk Retention Insurance Fund	8,500,990	2,000,000	2,408,829	8,092,161	(408,829)
Self-Funded Workers Compensation	15,091,081	2,340,000	2,472,293	14,958,788	(132,293)
Self-Funded Prescription Drug	682	8,000,000	7,913,640	87,042	86,360
Centralized Drug Testing	107,659	500,000	570,390	37,269	(70,390)
Internal Service Fund	\$25,936,465	\$41,634,523	\$40,660,847	\$26,910,141	\$973,676
TOTAL OPERATING FUNDS	\$168,426,322	\$571,603,103	\$571,086,217	\$168,943,209	\$516,886

* Total includes Fund 280-0010, Ditch Maintenance, in order to coordinate with the Comprehensive Annual Financial Report (CAFR) prepared by the Auditor.

EXPLANATION OF MAJOR VARIANCE IN FUND BALANCES

General Fund

The reduction in fund balance is the direct result of using 2002 carryover dollars to provide assistance in balancing the 2003 appropriation budget.

Special Revenue Funds

Hotel Lodging Tax –Expenditures are less due to unallocated funds for unanticipated tax revenue.

Family and Children First Council –Due to grant funds received in 2003 instead of 2002 the projected revenue is greater than the adopted budget.

Community Mental Health Board –The projected revenue is less than the expenditure because of the large carryover balance from 2002.

Motor Vehicle and Gasoline – When developing the annual budget, the carryover balance is always considered part of the next year's revenue projection. The policy of the County Engineer is to have a reserve of 8% of the current Capital improvement Budget. This reserve is closely monitored. In October of every year, a decision is made to what 4th quarter projects can be let to construction. If the reserve and/or carryover is less than 8%, some projects may be postponed until the first quarter of the following year.

Children Services Board – The projected revenue is less than the expenditures because of the large carryover balance from 2002.

Board of Mental Retardation- The projected revenue is less than the expenditures because of the large carryover balance from 2002.

Community MR/Res Service –More Level 1 Waiver funds will be received than expensed.

Emergency Telephone System – Some of the carryover is being used for the acquisition of the new CAD system and the Mobile Data Phase II.

Zoo Operating – The increase in the estimated fund balance is due to the passage of a replacement levy for operations in November of 2002.

Economic Development CDBG/CHIP Grants – The apparent growth in this fund is only on paper due to the timing differences associated with reimbursement grants and unallocated funds for unanticipated grants.

Child Support Enforcement Agency – The revenue projection is less than expenditures do to the uncertainty of the future status of being able to collect administrative fees from each case.

Capital Funds

Capital Projects – The large increase in fund balance is due to the county anticipating receipt of reimbursement grant dollars for several projects that were completed in 2002 along with a influx of dollars from the projected sale of a bond issue for the Sixth District Court of Appeals.

Special Assessments - This variance represents unallocated funds for Special Assessment projects that cannot be anticipated.

Internal Service Funds

Self-Funded Health Insurance – This variance represents unallocated funds to use as a buffer for unanticipated increases in health care costs.

2001-2003 COMPARISON OF EXPENDITURES BY OPERATING FUND

Fund/Subfund	2001 Adopted Budget	2001 Actual Expenditures	2001 Percent of Budget
General Fund Total*	\$131,978,756	\$131,371,910	100%
<u>Special Revenue Funds</u>			
Dog Warden	1,412,675	1,327,669	94%
Building Regulations	1,228,532	1,192,031	97%
Certificate of Title Fund	1,722,214	1,429,469	83%
Recorder Equipment	620,000	192,824	31%
Probation Service	225,000	154,163	69%
Administration of Justice	0	0	
Hotel Lodging Tax	4,100,000	3,729,710	91%
Job and Family Services	69,660,900	77,838,381	112%
Family & Children First Council	0	1,037,238	0%
Community Mental Health Board	31,016,385	35,098,338	113%
Alcohol & Drug Addiction Services Board	7,214,594	8,687,672	120%
Indigent Driver Alcohol Treatment	10,000	0	0%
Enforcement & Education Fund	20,000	15,691	78%
Juvenile Court Indigent Driver	300	0	0%
Common Pleas Civil Mediation	61,090	38,148	
Real Estate Assessment	3,341,940	3,223,681	96%
Motor Vehicle & Gasoline	16,816,848	6,843,101	41%
Juvenile Felony Delinquent Care	1,756,254	2,151,639	123%
Juvenile Treatment Center	2,080,298	1,993,965	96%
Felony Diversion Program	946,591	835,262	88%
Correctional Treatment Facility	3,341,878	3,244,490	97%
Litter Control			0%
Economic Development	1,963,595	1,177,406	60%
Workforce Development	0	223,849	0%
Children Services Board	38,028,839	33,220,105	87%
Board of Mental Retardation	42,311,359	39,028,086	92%
Community MR/Res Service	4,915,000	2,839,292	58%
Senior Service	2,963,799	3,395,424	115%
Emergency Telephone System	5,200,574	8,114,067	156%
Emergency Medical Services	8,876,655	8,282,999	93%
Zoo Operating	4,305,000	4,262,045	99%
Federal Grants (1)	4,500,000	2,094,120	47%
State/Miscellaneous Grants (1)	5,000,000	2,255,462	45%
Miscellaneous Grants (1)	500,000	336,981	67%
Econ. Develop. CDBG/CHIP Grants (1)	4,000,000	865,972	22%
Emergency Management Agency	358,547	332,558	93%
Domestic Violence	260,000	183,260	70%
Coroner Lab	276,122	215,650	78%
Indigent Guardian fund	85,000	62,282	73%
Law Enforcement Drug Fund	25,000	90	0%
Child Support Enforcement Agency	12,716,351	11,186,049	88%

2001-2003 COMPARISON OF EXPENDITURES BY OPERATING FUND

Fund/Subfund	2002 Adopted Budget	2002 Actual Expenditures	2002 Percent of Budget	2003 Adopted Budget
General Fund Total*	\$134,365,071	\$130,319,609	97%	\$137,280,358
<u>Special Revenue Funds</u>				
Dog Warden	1,456,599	1,394,836	96%	1,519,213
Building Regulations	1,373,145	1,315,246	96%	1,459,050
Certificate of Title Fund	1,920,765	1,527,922	80%	1,760,114
Recorder Equipment	620,000	121,066	20%	680,000
Probation Service	239,476	90,400	38%	68,000
Administration of Justice	0	0		5,000
Hotel Lodging Tax	4,000,000	3,708,895	93%	3,800,000
Job and Family Services	80,519,873	72,148,428	90%	74,514,100
Family & Children First Council	5,092,326	4,592,192	90%	3,932,460
Community Mental Health Board	34,001,145	37,175,453	109%	36,781,654
Alcohol & Drug Addiction Services Board	9,170,507	8,948,871	98%	9,454,986
Indigent Driver Alcohol Treatment	10,000	0	0%	10,000
Enforcement & Education Fund	20,000	6,273	31%	20,000
Juvenile Court Indigent Driver	300	0	0%	0
Common Pleas Civil Mediation	96,175	71,649	74%	80,837
Real Estate Assessment	3,898,362	3,455,842	89%	4,644,510
Motor Vehicle & Gasoline	18,435,000	7,706,940	42%	17,631,000
Juvenile Felony Delinquent Care	2,440,000	1,932,020	79%	1,736,664
Juvenile Treatment Center	2,187,336	2,109,009	96%	2,043,075
Felony Diversion Program	876,137	887,828	101%	870,864
Correctional Treatment Facility	3,149,400	3,442,628	109%	3,322,710
Litter Control	0	0		0
Economic Development	1,582,431	2,063,770	130%	988,587
Workforce Development	5,020,548	862,408	17%	4,154,092
Children Services Board	38,182,449	35,564,923	93%	41,704,665
Board of Mental Retardation	43,945,917	41,021,847	93%	45,864,592
Community MR/Residential Service	9,130,000	3,159,273	35%	1,624,000
Senior Service	2,939,600	2,607,848	89%	3,200,000
Emergency Telephone System	5,443,900	4,348,574	80%	8,565,695
Emergency Medical Services	9,198,813	9,009,268	98%	9,442,121
Zoo Operating	4,289,700	4,376,320	102%	4,500,000
Federal Grants (1)	4,000,000	2,371,401	59%	4,000,037
State/Miscellaneous Grants (1)	5,000,000	903,944	18%	5,000,000
Miscellaneous Grants (1)	1,000,000	0	0%	1,000,000
Econ. Develop. CDBG/CHIP Grants (1)	5,000,000	1,165,311	23%	3,388,200
Emergency Management	407,725	492,583	121%	407,132
Domestic Violence	260,000	189,801	73%	200,000
Coroner Lab	377,500	284,396	75%	557,151
Indigent Guardian fund	85,000	71,250	84%	85,000
Law Enforcement Drug Fund	25,000	0	0%	25,000
Child Support Enforcement	13,673,170	11,453,660	84%	13,145,820

Fund/Subfund	2001 Adopted Budget	2001 Actual Expenditures	2001 Percent of Budget
Tax Installment Prepayment Plan	33,000	26,519	80%
Delinquent Foreclosure Fund	1,752,970	1,451,368	83%
Sheriff Policing - Springfield & LMHA	0	311,395	
Special Revenue Funds Total	\$283,647,310	\$268,898,451	95%
<u>Debt Service Fund</u>			
Bond Retirement	11,339,145	12,433,538	110%
Water Capital Improvement & Debt	1,687,000	748,354	44%
Wastewater Capital Improvement & Debt	2,065,000	1,404,434	68%
Sewer Capital Improvement & Debt	1,060,000	1,260,478	119%
Debt Service Funds Total	\$16,151,145	\$15,846,804	98%
<u>Capital Funds</u>			
Capital Projects	44,800,000	58,586,820	131%
Special Assessment	10,485,861	10,963,415	105%
Capital Funds Total	\$55,285,861	\$69,550,235	126%
<u>Enterprise Funds</u>			
Solid Waste	1,835,417	1,375,888	75%
Sanitary Engineer	3,521,466	3,493,565	99%
Parking Facilities	272,000	40,914	15%
Water Operation	550,000	555,601	101%
Wastewater Treatment	2,461,400	2,214,902	90%
Sewer Operation	400,200	514,247	128%
Enterprise Funds Total	\$9,040,483	\$8,195,117	91%
<u>Internal Service Funds</u>			
Central Supplies	951,006	903,706	95%
Vehicle Maintenance	751,337	706,826	94%
Telecommunication Services	1,738,157	1,717,591	99%
Self-Funded Health Insurance	21,606,082	19,439,398	90%
Self-Funded Dental Insurance	2,000,000	1,861,718	93%
Risk Retention Insurance Fund	1,854,796	986,196	53%
Self-Funded Worker's Compensation	2,488,806	2,032,067	82%
Self-Funded Prescription Drug	0	0	
Centralized Drug Testing	496,917	441,707	89%
Internal Service Fund	\$31,887,101	\$28,089,209	88%
<hr/>			
TOTAL OPERATING FUNDS	\$527,990,656	\$521,951,726	99%

* Total includes Fund 280-0010, Ditch Maintenance, in order to coordinate with the Comprehensive Annual Financial Report (CAFR) prepared by the Auditor.

(1) Actual expenditures are less than adopted due to timing differences associated with reimbursement grants.

Fund/Subfund	2002 Adopted Budget	2002 Actual Expenditures	2002 Percent Budget	2003 Adopted Budget
Tax Installment Prepayment Plan	29,000	20,718	71%	30,000
Delinquent Foreclosure Fund	1,697,929	1,499,668	88%	1,783,885
Sheriff Policing - Springfield & LMHA	820,052	725,314		684,713
Special Revenue Funds Total	\$321,615,280	\$272,827,775	85%	\$314,684,927
<u>Debt Service Fund</u>				
Bond Retirement	17,207,465	22,196,031	129%	14,446,110
Water Capital Improvement & Debt	701,000	636,152	91%	702,000
Wastewater Capital Improvement & Debt	2,212,000	1,653,577	75%	2,407,000
Sewer Capital Improvement & Debt	1,380,000	679,887	49%	1,250,060
Debt Service Funds Total	\$21,500,465	\$25,165,646	117%	\$18,805,170
<u>Capital Funds</u>				
Capital Projects	44,658,000	29,798,260	67%	27,367,000
Special Assessment	20,474,727	9,657,956	47%	22,057,324
Capital Funds Total	\$65,132,727	\$39,456,216	61%	\$49,424,324
<u>Enterprise Funds</u>				
Solid Waste	1,749,156	1,660,129	95%	1,791,926
Sanitary Engineer	3,792,707	3,716,332	98%	4,316,635
Parking Facilities	272,000	134,758	50%	272,000
Water Operation	570,000	504,813	89%	619,870
Wastewater Treatment	2,528,700	2,309,666	91%	2,676,161
Sewer Operation	585,100	371,071	63%	554,000
Enterprise Funds Total	\$9,497,663	\$8,696,769	92%	\$10,230,592
<u>Internal Service Funds</u>				
Central Supplies	920,159	838,471	91%	900,276
Vehicle Maintenance	721,420	649,700	90%	657,180
Telecommunication Services	1,836,050	1,516,128	83%	1,894,504
Self-Funded Health Insurance	24,488,061	21,042,453	86%	21,383,835
Self-Funded Dental Insurance	2,133,600	1,710,615	80%	2,459,900
Risk Retention Insurance Fund	2,152,172	1,761,754	82%	2,408,829
Self-Funded Worker's Compensation	2,486,455	741,523	30%	2,472,293
Self-Funded Prescription Drug	0	0		7,913,640
Centralized Drug Testing	506,520	462,414	91%	570,390
Internal Service Fund	\$35,244,437	\$28,723,059	81%	\$40,660,847
<u>TOTAL OPERATING FUNDS</u>				
TOTAL OPERATING FUNDS	\$587,355,643	\$505,189,073	86%	\$571,086,217

* Total includes Fund 280-0010, Ditch Maintenance, in order to coordinate with the Comprehensive Annual Financial Report (CAFR) prepared by the Auditor.

(1) Actual expenditures are less than adopted due to timing differences associated with reimbursement grants.

2001-2003 COMPARISON OF REVENUES BY OPERATING FUND

Fund/Subfund	2001 Estimated Revenue	2001 Actual Revenue	2001 Percent Collected
General Fund Total*	\$131,909,124	\$133,298,715	101%
<u>Special Revenue Funds</u>			
Dog Warden	1,417,639	1,490,345	105%
Building Regulations	1,120,000	1,340,648	120%
Certificate of Title Fund	1,400,000	1,536,798	110%
Recorder Equipment	350,000	402,312	115%
Probation Service	120,000	147,958	123%
Administration of Justice	0	0	
Hotel Lodging Tax	4,100,000	3,398,490	83%
Job and Family Services	70,131,265	86,726,802	124%
Family & Children First Council	0	1,408,000	
Community Mental Health Board	34,969,373	39,551,015	113%
Alcohol & Drug Addiction Services Board	7,214,594	9,144,827	127%
Indigent Driver Alcohol Treatment	10,000	38,986	390%
Enforcement & Education Fund	20,000	12,255	61%
Juvenile Court Indigent Driver	300	450	150%
Common Pleas Civil Mediation	125,000	104,400	
Real Estate Assessment	3,850,000	3,531,644	92%
Motor Vehicle & Gasoline	15,491,000	14,957,872	97%
Juvenile Felony Delinquent Care	2,500,000	1,330,303	53%
Juvenile Treatment Center	2,800,000	2,004,855	72%
Felony Diversion Program	1,160,000	908,728	78%
Correctional Treatment Facility	3,600,000	3,313,068	92%
Litter Control	0	0	
Economic Development	2,119,329	1,971,652	93%
Workforce Development	0	0	
Children Services Board	37,490,910	36,018,379	96%
Board of Mental Retardation	33,926,000	33,424,954	99%
Community MR/Res Service	4,915,000	3,134,248	64%
Senior Service	2,963,800	2,933,776	99%
Emergency Telephone System	4,284,678	4,292,283	100%
Emergency Medical Services	8,666,773	8,517,980	98%
Zoo Operating	4,305,000	4,292,904	100%
Federal Grants (1)	4,500,000	1,859,994	41%
State/Miscellaneous Grants (1)	5,000,000	2,211,033	44%
Miscellaneous Grants (1)	500,000	4,200	1%
Econ. Develop. CDBG/CHIP Grants (1)	4,000,000	255,894	6%
Emergency Management Agency	393,927	385,375	98%
Domestic Violence	200,000	173,746	87%
Coroner Lab	276,122	295,688	107%
Indigent Guardian fund	85,000	52,494	62%
Law Enforcement Drug Fund	25,000	446	2%
Child Support Enforcement Agency	11,290,724	11,089,799	98%
Tax Installment Prepayment Plan	55,000	52,016	95%
Delinquent Foreclosure Fund	1,650,000	1,775,504	108%
Sheriff Policing - Springfield & LMHA	600,000	149,654	25%
Special Revenue Funds Total	\$277,626,433	\$284,241,775	102%

2001-2003 COMPARISON OF REVENUES BY OPERATING FUND

Fund/Subfund	2002 Estimated Revenue	2002 Actual Revenue	2002 Percent Collected	2003 Estimated Revenue
General Fund Total*	\$134,324,187	\$133,075,148	99%	\$133,748,098
<u>Special Revenue Funds</u>				
Dog Warden	1,456,599	1,474,709	101%	1,410,600
Building Regulations	1,221,600	1,319,730	108%	1,221,600
Certificate of Title Fund	1,400,000	1,532,148	109%	1,630,000
Recorder Equipment	400,000	527,178	132%	400,000
Probation Service	120,000	123,194	103%	130,000
Administration of Justice	0	0		10,000
Hotel Lodging Tax	4,400,000	4,040,115	92%	4,500,000
Job and Family Services	75,975,392	61,836,251	81%	74,750,000
Family & Children First Council	6,929,925	5,325,086	77%	5,147,247
Community Mental Health Board	35,733,628	37,704,662	106%	36,254,389
Alcohol & Drug Addiction Services Board	8,523,630	8,068,017	95%	9,480,056
Indigent Driver Alcohol Treatment	10,000	32,996	330%	10,000
Enforcement & Education Fund	20,000	10,907	55%	20,000
Juvenile Court Indigent Driver	300	150	50%	300
Common Pleas Civil Mediation	116,000	136,675	118%	104,000
Real Estate Assessment	3,515,000	3,667,998	104%	3,710,000
Motor Vehicle & Gasoline	16,935,000	14,511,300	86%	15,831,000
Juvenile Felony Delinquent Care	1,390,833	2,079,418	150%	1,490,833
Juvenile Treatment Center	2,112,429	2,067,634	98%	2,070,042
Felony Diversion Program	1,070,864	870,864	81%	1,070,864
Correctional Treatment Facility	3,349,400	3,426,990	102%	3,522,710
Litter Control	0	0		0
Economic Development	1,530,448	1,481,786	97%	1,187,587
Workforce Development	5,594,548	874,235	16%	4,522,234
Children Services Board	37,323,926	39,144,534	105%	38,253,304
Board of Mental Retardation	46,059,000	43,633,508	95%	42,755,000
Community MR/Res. Service	9,130,000	4,499,399	49%	3,433,000
Senior Service	3,012,550	2,954,642	98%	3,210,544
Emergency Telephone System	5,443,900	5,407,056	99%	5,565,695
Emergency Medical Services	8,752,000	8,845,488	101%	8,968,481
Zoo Operating	4,346,650	4,384,226	101%	5,652,731
Federal Grants (1)	4,000,000	1,464,272	37%	4,000,000
State/Miscellaneous Grants (1)	5,000,000	936,412	19%	5,000,000
Miscellaneous Grants (1)	1,000,000	1,500	0%	1,000,000
Econ. Develop. CDBG/CHIP Grants (1)	5,350,000	812,926	15%	4,000,000
Emergency Management Agency	407,725	416,375	102%	407,132
Domestic Violence	200,000	170,399	85%	200,000
Coroner Lab	300,000	443,176	148%	350,000
Indigent Guardian fund	85,000	81,713	96%	85,000
Law Enforcement Drug Fund	25,000	0	0%	25,000
Child Support Enforcement Agency	11,330,000	10,531,442	93%	11,657,187
Tax Installment Prepayment Plan	45,000	30,364	67%	30,000
Delinquent Foreclosure Fund	1,750,000	1,604,764	92%	1,700,000
Sheriff Policing - Springfield & LMHA	1,020,052	637,768	63%	943,000
Special Revenue Funds Total	\$316,386,399	\$277,112,003	88%	\$305,709,536

Fund/Subfund	2001 Estimated Revenue	2001 Actual Revenue	2001 Percent Collected
<u>Debt Service Fund</u>			
Bond Retirement	11,741,932	11,956,452	102%
Water Capital Improvement & Debt	1,690,000	744,382	44%
Wastewater Capital Improvement & Debt	2,203,000	1,636,375	74%
Sewer Capital Improvement & Debt	1,060,800	1,431,148	135%
Debt Service Funds Total	\$16,695,732	\$15,768,357	94%
<u>Capital Funds</u>			
Capital Projects	47,800,000	63,539,706	133%
Special Assessment	15,000,000	8,035,159	54%
Capital Funds Total	\$62,800,000	\$71,574,865	114%
<u>Enterprise Funds</u>			
Solid Waste	1,922,000	1,847,426	96%
Sanitary Engineer	3,550,000	3,877,977	109%
Parking Facilities	290,000	325,792	112%
Water Operation	550,000	574,664	104%
Wastewater Treatment	2,469,500	2,237,467	91%
Sewer Operation	400,200	415,656	104%
Enterprise Funds Total	\$9,181,700	\$9,278,982	101%
<u>Internal Service Funds</u>			
Central Supplies	952,000	792,074	83%
Vehicle Maintenance	751,500	647,737	86%
Telecommunication Services	1,800,000	1,639,141	91%
Self-Funded Health Insurance	23,900,000	20,082,492	84%
Self-Funded Dental Insurance	2,100,000	1,957,752	93%
Risk Retention Insurance Fund	1,400,000	1,461,502	104%
Self-Funded Worker's Compensation	2,640,000	1,434,420	54%
Self-Funded Prescription drug	0	0	
Centralized Drug Testing	519,000	472,207	91%
Internal Service Fund Total	\$34,062,500	\$28,487,325	84%
<u>TOTAL BUDGET</u>			
TOTAL BUDGET	\$532,275,490	\$542,650,019	102%

* Total includes Fund 280-0010, Ditch Maintenance, in order to coordinate with the Comprehensive Annual Financial Report (CAFR) prepared by the Auditor.

(1) Actual revenue is less than estimated due to timing differences between fiscal years.

Fund/Subfund	2002 Estimated Revenue	2002 Actual Revenue	2002 Percent Collected	2003 Estimated Revenue
<u>Debt Service Fund</u>				
Bond Retirement	17,319,231	23,075,791	133%	14,457,128
Water Capital Improvement & Debt	835,000	803,540	96%	780,000
Wastewater Capital Improvement & Debt	2,355,000	2,150,906	91%	2,860,000
Sewer Capital Improvement & Debt	1,096,000	1,339,322	122%	1,196,000
Debt Service Funds Total	\$21,605,231	\$27,369,559	127%	\$19,293,128
<u>Capital Funds</u>				
Capital Projects	49,419,773	21,893,500	44%	36,254,818
Special Assessment	25,000,000	11,392,464	46%	25,000,000
Capital Funds Total	\$74,419,773	\$33,285,964	45%	\$61,254,818
<u>Enterprise Funds</u>				
Solid Waste	1,922,000	2,037,288	106%	1,900,000
Sanitary Engineer	3,440,000	4,135,886	120%	3,975,000
Parking Facilities	290,000	347,527	120%	290,000
Water Operation	620,000	602,480	97%	650,000
Wastewater Treatment	2,537,450	2,355,479	93%	2,646,000
Sewer Operation	410,200	435,954	106%	502,000
Enterprise Funds Total	\$9,219,650	\$9,914,614	108%	\$9,963,000
<u>Internal Service Funds</u>				
Central Supplies	952,500	925,883	97%	900,303
Vehicle Maintenance	765,852	602,002	79%	691,076
Telecommunication Services	1,856,557	1,693,525	91%	1,906,644
Self-Funded Health Insurance	25,100,860	23,657,047	94%	22,850,000
Self-Funded Dental Insurance	2,235,600	2,099,482	94%	2,446,500
Risk Retention Insurance Fund	1,900,000	2,041,451	107%	2,000,000
Self-Funded Worker's Compensation	2,200,000	442,779	20%	2,340,000
Self-Funded Prescription Drug	0	682		8,000,000
Centralized Drug Testing	509,000	477,551	94%	500,000
Internal Service Fund	\$35,520,369	\$31,940,402	90%	\$41,634,523
TOTAL BUDGET	\$591,475,609	\$512,697,690	87%	\$571,603,103

* Total includes Fund 280-0010, Ditch Maintenance, in order to coordinate with the Comprehensive Annual Financial Report (CAFR) prepared by the Auditor.

(1) Actual revenue is less than estimated due to timing differences between fiscal years.

2001-2003 REVENUE AND EXPENDITURE SUMMARY BY FUND

County Fund Type	2001 Actual	2002 Actual	2001-2002 Percent Change	2003 Adopted Budget	2002-2003 Percent Change
Revenues					
General Fund	\$133,298,715	\$133,075,148	0%	\$133,748,098	1%
Special Revenue Funds	284,241,775	277,112,003	3%	305,709,536	10%
Enterprise Funds	9,278,982	9,914,614	-6%	9,963,000	0%
Internal Service Funds	28,487,325	31,940,402	-11%	41,634,523	30%
Debt Service Funds	15,768,357	27,369,559	-42%	19,293,128	-30%
Capital Funds	71,574,865	33,285,964	115%	61,254,818	84%
TOTAL REVENUES	\$542,650,019	\$512,697,690	6%	\$571,603,103	11%
Expenses					
General Fund	131,371,910	130,319,609	1%	137,280,358	5%
Special Revenue Funds	268,898,451	272,827,775	-1%	314,684,927	15%
Enterprise Funds	8,195,117	8,696,769	-6%	10,230,592	18%
Internal Service Funds	28,089,209	28,723,059	-2%	40,660,847	42%
Debt Service Funds	15,846,804	25,165,646	-37%	18,805,170	-25%
Capital Funds	69,550,235	39,456,216	76%	49,424,324	25%
TOTAL EXPENSES	\$521,951,726	\$505,189,073	3%	\$571,086,217	13%
REVENUES OVER/(UNDER) EXPENSES	\$20,698,293	\$7,508,616		\$516,886	

LUCAS COUNTY BUDGET BY PROGRAM GROUP

This section presents the Lucas County Budget according to six program planning groups including debt service. Each program area has a product, or functional orientation, which organizes the expenditures according to service outputs. This categorization is done without regard for administrative organization and is intended to focus the competition for scarce resources among the alternative methods for achieving the County's objectives. Although General Government and Debt Service do not appear to meet the conditions of this budget definition, they are considered because of the unallocable assistance they provide to other service areas.

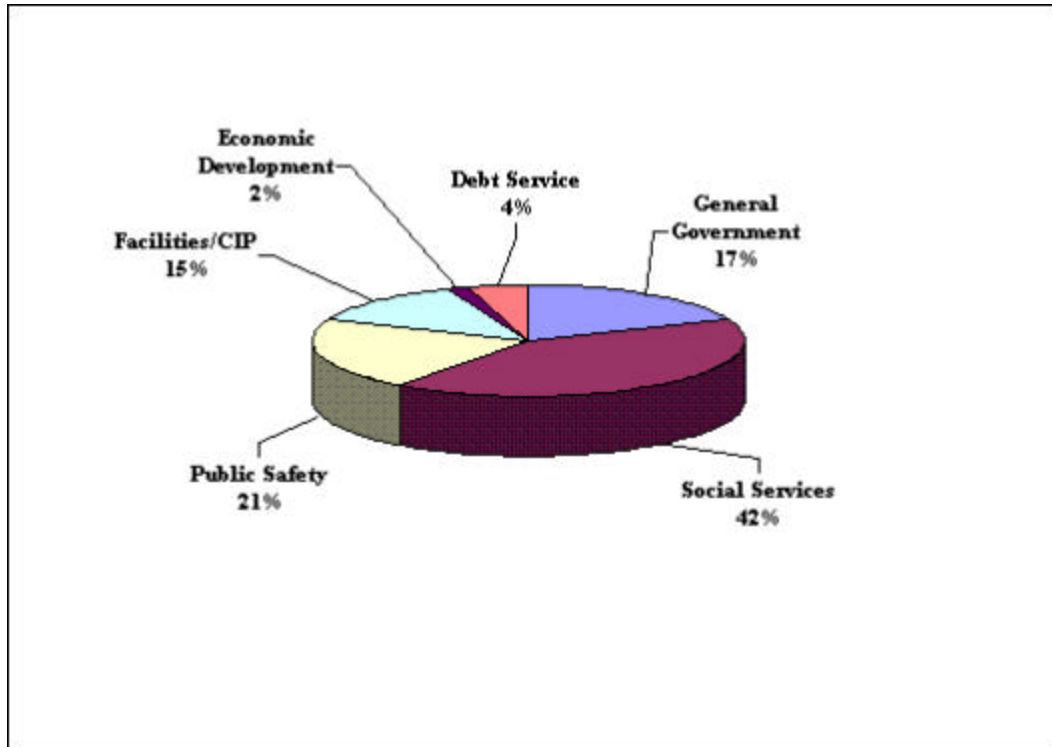
The six areas (five program groups and debt service) are:

- (1) Social Services**
- (2) Economic Development**
- (3) Public Safety**
- (4) Facilities/CIP**
- (5) General Government**
- (6) Debt Service**

The operating budget for each of these groups as well as historical expenditure data back to 2001 is classified by fund (i.e., General, Special Revenue, etc.) and can be found in the remainder of this section.

2003 Adopted Budget by Cluster Group

Expenditures



PROGRAM PLANNING GROUP	Budget		Percentage	
	2002	2003	2002	2003
General Government	69,897,064	105,800,159	14%	19%
Social Services	223,049,687	237,172,947	44%	42%
Public Safety	112,553,027	121,449,559	22%	21%
Facilities/CIP	55,331,105	71,348,092	11%	12%
Economic Development	5,867,937	9,889,466	1%	2%
Debt Service	38,490,252	25,425,993	8%	4%
TOTAL BUDGET:	\$505,189,073	\$571,086,217	100%	100%

SOCIAL SERVICES

Fund /Subfund/Activity	2001 Actual Expenditures	2002 Adopte d Budget	2002 Actual Expenditures	2003 Adopted Budget
<u>General Fund</u>				
Registration of Vital Stats	\$0	\$8,500	\$0	\$8,500
Health Services	744,218	1,000,230	779,540	1,176,771
Veterans Service Commission	1,277,219	1,441,723	1,313,816	1,453,180
Veterans Service	21,258	25,000	23,538	25,000
Public Assistance	3,341,265	2,847,396	2,847,396	3,060,573
Miscellaneous	424,884	486,002	237,564	374,002
Transfer Grants Fund	300,000	300,000	300,000	200,000
Total General Fund	\$6,108,843	\$6,108,851	\$5,501,855	\$6,298,026
<u>Other Operating Funds</u>				
Job and Family Services	77,838,381	80,519,873	72,148,428	74,514,100
Community Mental Health	35,098,338	34,001,145	37,175,453	36,781,654
Family and Children First Council	1,037,238	5,092,326	4,592,192	3,932,460
Alcohol and Drug Addiction Services	8,687,672	9,170,507	8,948,871	9,454,986
Children Services Board	33,220,105	38,182,449	35,564,923	41,704,665
Board of Mental Retardation	39,028,086	43,945,917	41,021,847	45,864,592
Community MR/Res Services	2,839,292	9,130,000	3,159,273	1,624,000
Senior Services	3,395,424	2,939,600	2,607,848	3,200,000
Child Support Enforcement Agency	11,186,049	13,673,170	11,453,660	13,145,820
Total Other Operating Funds	\$212,330,586	\$236,654,987	\$216,672,495	\$230,222,277
<u>Social Service Grants</u>				
Federal Grants	967,556	327,195	604,808	582,748
State & Local Grants	337,725	28,643	270,529	69,896
Miscellaneous Grants	19,650	1,000,000	0	0
Total Social Service Grants	\$1,324,931	\$1,355,839	\$875,337	\$652,645
TOTAL BUDGET	\$219,764,360	\$244,119,677	\$223,049,687	\$237,172,947

ECONOMIC DEVELOPMENT

Fund /Subfund/Activity	2001 Actual Expenditures	2002 Adopted Budget	2002 Actual Expenditures	2003 Adopted Budget
<u>General Fund</u>				
Plan Commission	\$584,736	\$370,000	\$370,000	\$370,000
Miscellaneous	87,000	0	75,000	0
Transfer Economic Development	1,920,329	1,331,448	1,331,448	988,587
Total General Fund	\$2,592,065	\$1,701,448	\$1,776,448	\$1,358,587
<u>Other Operating Funds</u>				
Economic Development	1,177,406	1,582,431	2,063,770	988,587
Workforce Development	223,849	5,020,548	862,408	4,154,092
Total Other Operating Funds	\$1,401,255	\$6,602,979	\$2,926,179	\$5,142,679
<u>Economic Development Grants</u>				
Economic Development Grants	865,972	5,000,000	1,165,311	3,388,200
Total Economic Development Grants	\$865,972	\$5,000,000	\$1,165,311	\$3,388,200
TOTAL BUDGET	\$4,859,292	\$13,304,427	\$5,867,937	\$9,889,466

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PUBLIC SAFETY

Fund /Subfund/Activity	2001 Actual Expenditures	2002 Adopted Budget	2002 Actual Expenditures	2003 Adopted Budget
<u>General Fund</u>				
Prosecutor	\$4,990,562	\$5,217,595	\$5,134,204	\$5,372,563
Medical Correction Center	1,086,272	1,195,359	1,162,301	1,345,110
Court Rehab & Correction	481,217	505,675	508,545	527,680
Court of Appeals	197,367	224,100	181,726	307,850
Common Pleas Court	3,019,379	3,304,643	3,169,431	3,436,570
Work Release	1,924,619	2,149,480	2,026,842	2,220,369
Jury Commission	324,059	344,610	351,232	350,456
Adult Probation	1,406,028	1,517,006	1,482,934	1,578,516
Pretrial - Presentence	1,750,342	1,910,057	1,822,127	1,928,779
Domestic Relations Court	2,420,812	2,549,229	2,577,010	2,681,790
Integrated Justice System	292,984	364,207	331,276	362,152
Juvenile Court	7,492,888	7,814,059	7,810,764	7,943,719
Common Pleas Security	998,488	921,343	1,055,171	1,060,636
Detention Home	3,223,850	3,428,351	3,339,588	3,433,659
Probate Court	1,935,884	1,979,025	2,007,234	2,046,932
Clerk of Courts	1,962,514	2,140,304	2,097,119	2,229,813
Coroner	985,982	1,196,132	1,085,940	1,312,485
Community Supervision	561,580	577,702	605,549	597,490
Maumee Municipal Court	109,570	120,973	114,017	128,706
Oregon Municipal Court	94,382	109,774	98,852	111,237
Sylvania Municipal Court	129,289	137,777	135,980	149,543
Toledo Municipal Court	356,934	368,324	355,105	371,607
Sheriff 911 Call Takers	587,997	665,852	590,028	0
Public Safety Contracts	837,033	864,693	488,447	545,627
Public Safety CT Security	3,877,963	4,105,578	3,770,664	3,921,570
Sheriff's New Class	0	100,000	0	100,000
Sheriff - Law Enforcement	4,916,623	4,724,845	5,297,721	6,313,871
Sheriff - Administration	2,028,277	2,271,349	2,165,625	2,383,324
Sheriff - Correction Center	15,053,561	15,747,723	16,252,069	17,994,880
Disaster Services	155,790	197,725	197,725	167,448
Incarceration Facilities	2,981,947	3,109,816	3,523,782	3,463,452
Law Library	89,719	128,782	130,914	140,221
Attorney Fees / Public Defender	3,137,821	3,447,155	3,285,329	3,417,944
Miscellaneous	595,245	598,795	612,745	598,795
Transfer Dog & Kennel	301,000	319,092	319,092	252,100
Transfer Emergency Medical	8,500,000	8,709,000	8,709,000	8,958,481
Total General Fund	\$78,807,979	\$83,066,130	\$82,796,087	\$87,755,375

Fund /Subfund/Activity	2001 Actual Expenditures	2002 Adopted Budget	2002 Actual Expenditures	2003 Adopted Budget
<u>Other Operating Funds</u>				
Dog Warden	\$1,327,669	\$1,456,599	\$1,394,836	\$1,519,213
Probation Service Fund	154,163	239,476	90,400	68,000
Certificate of Title Fund	1,429,469	1,920,765	1,527,922	1,760,114
Administration of Justice	0	0	0	5,000
Juvenile Court Indigent Dr Fund	0	300	0	0
Common Pleas Civil Mediation	38,148	96,175	71,649	80,837
Juvenile Felony Del. Care	2,151,639	2,440,000	1,932,020	1,736,664
Juvenile Treatment Center	1,993,965	2,187,336	2,109,009	2,043,075
Felony Diversion Program	835,262	876,137	887,828	870,864
Correction Treatment Facility	3,244,490	3,149,400	3,442,628	3,322,710
Emergency Telephone System	8,114,067	5,443,900	4,348,574	8,565,695
Emergency Medical Services	8,282,999	9,198,813	9,009,268	9,442,121
Emergency Management Agency	332,558	407,725	492,583	407,132
Domestic Violence	183,260	260,000	189,801	200,000
Coroner Lab	215,650	377,500	284,396	557,151
Indigent Guardian Fund	62,282	85,000	71,250	85,000
Ind Drivers Alcohol Fund	0	10,000	0	10,000
Law Enforcement Drug Fund	90	25,000	0	25,000
Del. Foreclosure Fd Prosecutor	734,574	899,629	713,635	876,030
Centralized Drug Testing	441,707	506,520	462,414	570,390
Enforcement & Education Fund	15,691	20,000	6,273	20,000
Sheriff Policing-Springfield & LMHA	311,395	820,052	725,314	684,713
Total Other Operating Funds	\$29,869,078	\$30,420,327	\$27,759,801	\$32,849,709
<u>Public Safety Grants</u>				
Federal Grants	1,126,564	433,499	1,766,527	821,112
State & Local Grants	319,550	160,541	230,612	23,363
Miscellaneous Grants	317,331	0	0	0
Total Public Safety Grants	\$1,763,445	\$594,040	\$1,997,140	\$844,475
TOTAL BUDGET	\$110,440,502	\$114,080,497	\$112,553,027	\$121,449,559

FACILITIES/CAPITAL IMPROVEMENT PROJECTS

Fund /Subfund/Activity	2001 Actual Expenditures	2002 Adopted Budget	2002 Actual Expenditures	2003 Adopted Budget
<u>General Fund</u>				
Engineer	\$198,500	\$201,449	\$238,329	\$257,635
Facilities	10,630,877	12,267,624	11,103,549	5,467,768
Centralized Records Center	32,618	59,935	63,669	62,155
Capital Improvements	333,836	655,000	157,528	6,942,196
Transfer Capital Improvements	11,160,122	3,851,559	3,851,559	748,172
Total General Fund	\$22,355,953	\$17,035,567	\$15,414,634	\$13,477,926
<u>Other Operating Funds</u>				
Litter Control	0	0	0	0
Sanitary Engineer	3,351,341	3,650,482	3,574,109	4,174,135
Water Operation	555,601	570,000	504,813	619,870
Water Capital Improvements & Debt	246,620	111,000	95,145	114,000
Wastewater Treatment	2,214,902	2,528,700	2,309,666	2,676,161
Wastewater Capital Improvements & Debt	1,115	802,000	250,258	1,002,000
Sewer Operation	514,247	585,100	371,071	554,000
Sewer Capital Improvements & Debt	665,979	764,000	85,388	863,000
Sewer & Water Lines	4,271,118	18,626,014	2,927,761	20,500,000
Capital Improvements	58,586,820	44,658,000	29,798,260	27,367,000
Total Other Operating Funds	\$70,407,742	\$72,295,296	\$39,916,471	\$57,870,166
TOTAL BUDGET	\$92,763,695	\$89,330,863	\$55,331,105	\$71,348,092

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GENERAL GOVERNMENT

Fund /Subfund/Activity	2001 Actual Expenditures	2002 Adopted Budget	2002 Actual Expenditures	2003 Adopted Budget
<u>General Fund</u>				
Treasurer-Collection Court Costs	-	-	-	36,766
Training & Organizational Development	112,405	149,021	142,423	154,109
Human Resources	681,530	856,061	805,301	883,642
Commissioners	518,805	528,494	490,991	565,326
County Administrator	577,900	645,007	618,849	663,994
Office of Management and Budget	436,788	531,046	474,464	552,235
Auditor	1,666,315	1,777,555	1,733,744	1,864,525
Assessing Personal Property	423,863	453,196	447,405	476,795
Appraising Real Property	762,065	820,181	785,165	849,729
Treasurer	1,190,141	1,246,279	1,244,306	1,281,110
Personal Property Tax	199,274	216,004	212,538	235,500
Budget Commission	84,844	89,946	88,296	93,080
Board of Revision	169,811	175,839	164,074	182,096
Bureau of Inspection	130,309	160,000	128,105	137,000
Data Processing	2,380,156	2,493,394	2,761,830	2,885,695
Hotel Administration	54,285	61,821	53,088	69,632
Support Services	383,104	393,279	376,133	408,701
Board of Elections	1,935,514	2,000,756	2,604,564	2,649,801
Recorder	769,638	831,785	774,625	850,430
Public Service	156,650	102,969	31,068	104,084
Agriculture	401,539	373,070	378,068	330,870
Historical Society	30,000	0	15,000	0
Taxes	257,544	300,000	193,621	230,000
Insurance	834,172	1,026,000	1,138,056	1,226,000
Contingencies	0	988,053	0	1,778,314
Miscellaneous	682,735	901,106	450,269	1,083,857
Transfers	782,444	1,000,000	747,037	800,000
Recreation	1,382,851	1,329,488	1,073,034	1,040,453
Ditches	21,118	62,700	15,553	56,700
Total General Fund	\$ 17,025,798	\$19,513,050	\$ 17,947,605	\$ 21,490,444

Other Operating Funds

Building Regulations	1,192,031	1,373,145	1,315,246	1,459,050
Hotel Lodging Tax	3,729,710	4,000,000	3,708,895	3,800,000
Recorder Equipment	192,824	620,000	121,066	680,000
Real Estate Assessments	3,223,681	3,898,362	3,455,842	4,644,510
Motor Vehicle & Gasoline	6,843,101	18,435,000	7,706,940	17,631,000
Solid Waste	1,375,888	1,749,156	1,660,129	1,791,926
T.I.P.P.	26,519	29,000	20,718	30,000
Central Supplies	903,706	920,159	838,471	900,276
Vehicle Maintenance	706,826	721,420	649,700	657,180
Telecommunication Services	1,717,591	1,836,050	1,516,128	1,894,504

Fund /Subfund/Activity	2001 Actual Expenditures	2002 Adopted Budget	2002 Actual Expenditures	2003 Adopted Budget
Self Funded Health Insurance	19,439,398	24,488,061	21,042,453	21,383,835
Self Funded Dental Insurance	1,861,718	2,133,600	1,710,615	2,459,900
Risk Retention Insurance Fund	986,196	2,152,172	1,761,754	2,408,829
Self Funded Workers Compensation	2,032,067	2,486,455	741,523	2,472,293
Self Funded Prescription Drug	0	0	0	7,913,640
Parking Facilities	40,914	272,000	134,758	272,000
Zoo Operating	4,262,045	4,289,700	4,376,320	4,500,000
Del. Foreclosure Fund. Treasurer	716,794	798,300	786,033	907,855
Total Other Operating Funds	\$49,251,009	\$70,202,580	\$51,546,591	\$75,806,798
 <u>General Government Grants</u>				
Federal Grants	0	3,239,306	66	2,596,177
State & Local Grants	1,598,187	4,810,816	402,802	4,906,741
Miscellaneous Grants	0	0	0	1,000,000
Total General Government Grants	\$1,598,187	\$8,050,122	\$402,869	\$8,502,917
 TOTAL BUDGET				
	\$67,874,994	\$97,765,752	\$69,897,064	\$105,800,159

DEBT SERVICE

Fund /Subfund/Activity	2001 Actual Expenditures	2002 Adopted Budget	2002 Actual Expenditures	2003 Adopted Budget
<u>General Fund</u>				
Indebtedness	\$4,481,271	\$6,940,025	\$6,882,979	\$6,900,000
Total General Fund	\$4,481,271	\$6,940,025	\$6,882,979	\$6,900,000
<u>General Obligation Debt - Principal and Interest</u>				
Voted				
Library Debt Retirement	5,042,825	4,969,825	4,969,825	4,905,825
Unvoted				
Bond Retirement Reserve	0	1,000,000	0	127,274
G O Welfare Building "86"	413,600	396,000	396,000	378,400
G O Convention Center	597,925	576,150	576,150	554,375
Family Ct. & Courthouse Imp.	1,326,719	1,262,188	1,262,188	1,197,656
G O Regional Jail '92	424,743	422,693	66,346	0
G O 701 Adams '94	1,591,155	1,593,050	1,593,050	1,595,815
Correction & Court Services '95	377,925	375,050	375,050	376,770
1992 Refunding Escrow	0	0	2,115,846	0
Refunding Bond '96	1,041,254	1,049,634	1,049,634	1,045,834
WSL 738,1425,1446,1474	44,383	48,730	48,730	47,830
WSL 805,1428,1473,1514	0	0	0	77,161
WSL 1376,1399,1436,1442,1457	0	0	131,815	124,838
WSL 1380,1427,1431,1432	136,079	131,640	131,640	134,040
G O Ballpark 00	894,910	1,801,725	1,801,725	1,806,125
G O Juvenile Justice 01	542,021	1,280,781	1,378,031	1,373,313
Refunding Bond 1992	0	0	0	400,855
Ballpark Notes	0	2,300,000	6,300,000	0
Deficiency Reserve	0	0	0	300,000
Total General Obligation Debt	\$12,433,538	\$17,207,465	\$22,196,031	\$14,446,110
<u>Special Assessment Funds</u>				
Water & Sewer Lines	6,215,880	1,372,293	6,253,775	1,080,905
Total Special Assessments	\$6,215,880	\$1,372,293	\$6,253,775	\$1,080,905
<u>Loans OWDA</u>				
Loans OWDA	3,118,195	3,234,644	3,157,467	2,998,979
Total Loans OWDA	\$3,118,195	\$3,234,644	\$3,157,467	\$2,998,979
TOTAL DEBT SERVICE	\$26,248,883	\$28,754,427	\$38,490,252	\$25,425,993

OPERATING EXPENDITURES

Budget Summary by Department

Department	2001 Adopted Budget	2002 Adopted Budget	2003 Adopted Budget
Alcohol and Drug Addiction Services Board	\$7,214,594	\$9,170,507	\$9,454,986
Auditor	1,731,931	1,777,555	1,864,525
Board of Revision	170,092	175,839	182,096
Data Processing	2,589,670	2,493,394	2,885,695
Real Estate Assessments	3,341,940	3,898,362	4,644,510
Budget Commission	87,085	89,946	93,080
Appraising Real Property	779,402	820,181	849,729
Assessing Personal Property	437,928	453,196	476,795
Board of County Commissioners	516,773	528,494	565,326
County Administrator	621,385	645,007	663,994
Board of Mental Retardation	42,311,359	43,945,917	45,864,592
Board of Elections	1,958,669	2,000,756	2,649,801
Building Regulations	1,228,532	1,373,145	1,459,050
Centralized Records Center	0	59,935	62,155
Child Support Enforcement	12,716,351	13,673,170	13,145,820
Children Services Board	38,028,839	38,182,449	41,704,665
Clerk of Courts	2,016,291	2,140,304	2,229,813
Certificate of Title Fund	1,722,214	1,920,765	1,760,114
Community Mental Health Board	31,016,385	34,001,145	36,781,654
Common Pleas Court	3,203,843	3,304,643	3,436,570
Adult Probation	1,456,987	1,517,006	1,578,516
Centralized Drug Testing	496,917	506,520	570,390
Common Pleas Security	904,318	921,343	1,060,636
Pretrial-Presentence	1,842,472	1,910,057	1,928,779
Work Release	2,001,216	2,149,480	2,220,369
Jury Commission	380,388	344,610	350,456
Court Rehab and Correction	503,911	505,675	527,680
Community Supervision	575,268	577,702	597,490
Correctional Treatment Facility	3,341,878	3,149,400	3,322,710
Felony Diversion Program	946,591	876,137	870,864
Civil Mediation	0	96,175	80,837
Coroner	1,144,448	1,196,132	1,312,485
County Engineer	196,170	201,449	257,635
Motor Vehicle and Gasoline	7,492,248	8,165,502	8,071,599
Department of Public Service	200,506	102,969	104,084
Solid Waste	1,472,003	1,749,156	1,791,926
Recreation	1,835,417	1,329,488	1,040,453
Dog Warden	1,412,675	1,456,599	1,519,213
Domestic Relations Court	2,454,900	2,549,229	2,681,790
Economic Development	1,963,595	1,582,431	988,587
Workforce Development	0	5,020,548	4,154,092
Emergency Services			
Emergency Management	358,547	407,725	407,132
Emergency Medical Services	8,876,655	9,198,813	9,442,121
Emergency Telephone System	5,200,574	5,443,900	8,565,695
Facilities	11,182,945	12,267,624	5,467,768

OPERATING EXPENDITURES

Budget Summary by Department

Department	2001 Adopted Budget	2002 Adopted Budget	2003 Adopted Budget
Family & Children Council	0	5,092,326	3,932,460
Human Resources	685,183	856,061	883,642
Training & Development	122,746	149,021	154,109
Job and Family Services	69,660,900	80,519,873	74,514,100
Juvenile Court	7,612,736	7,814,059	7,943,719
Detention Home	3,319,004	3,428,351	3,433,659
Youth Treatment Center	1,057,523	2,187,336	2,043,075
Office of Management and Budget	513,822	531,046	552,235
Hotel Administration	67,930	61,821	69,632
Probate Court	1,831,000	1,979,025	2,046,932
Prosecutor	5,034,443	5,217,595	5,372,563
Delinquent Foreclosure	893,600	899,629	876,030
Recorder	779,132	831,785	850,430
Risk Management	1,854,796	2,152,172	2,408,829
Self-Funded Health Insurance	21,606,082	24,488,061	21,383,835
Self-Funded Workers Compensation	2,488,806	2,486,455	2,472,293
Sanitary Engineer	3,521,466	3,792,707	4,316,635
Wastewater Treatment	2,461,400	2,528,700	2,676,161
Sheriff			
Law Enforcement	4,310,512	4,724,845	6,313,871
Public Safety CT Security	3,250,279	4,105,578	3,921,570
Public Safety Contracts	1,126,143	864,693	545,627
Sheriff 911 Call Takers	634,490	665,852	
Correction Center	16,146,767	15,747,723	17,994,880
Administration	2,344,483	2,271,349	2,383,324
New Class	39,000	100,000	100,000
Medical Correction Center	1,053,100	1,195,359	1,345,110
Policing - Springfield & LMHA	0	820,052	684,713
Support Services	377,316	393,279	408,701
Central Supplies	951,006	920,159	900,276
Telecommunication Services	1,738,157	1,836,050	1,894,504
Vehicle Maintenance	751,337	721,420	657,180
Treasurer	1,209,525	1,246,279	1,281,110
Personal Property Tax	219,183	216,004	235,500
Delinquent Foreclosure	859,370	798,300	907,855
Collection Court Costs			36,766
Veterans Service	1,297,400	1,441,723	1,453,180
TOTAL OPERATING BUDGETS	\$367,752,551	\$406,965,068	\$406,682,783

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SUMMARY OF BUDGETED POSITIONS BY DEPARTMENT

Department	2001 Positions		2002 Positions		2003 Positions	
	Full Time	Total	Full Time	Total	Full Time	Total
Alcohol and Drug Services Board	7	7	7	8	7	8
Auditor	29	29	29	29	27	28
Board of Revision	3	3	3	3	3	3
Data Processing	36	36	36	36	36	36
Real Estate Assessments	50	56	50	56	50	51
Budget Commission	1	1	1	1	1	1
Appraising Real Property	21	23	21	23	21	21
Assessing Personal Property	11	11	11	11	11	11
Board of County Commissioners	6	6	6	6	6	6
County Administrator	8	8	8	8	9	9
Board of Mental Retardation	640	640	644	644	644	644
Board of Elections	24	24	28	28	28	28
Building Regulations	16	17	16	17	16	17
Centralized Records Center	1	1	1	1	1	1
Child Support Enforcement Agency	199	200	193	194	193	193
Children Services Board	345	345	345	345	345	345
Clerk of Courts	44	44	45	46	45	46
Certificate of Title Fund	38	38	37	37	35	35
Community Mental Health Board	13	14	26	26	22	25
Common Pleas Court	57	59	57	57	57	57
Adult Probation	44	46	42	44	42	44
Centralized Drug Testing	6	6	6	6	6	6
Common Pleas Security	14	15	15	19	15	19
Pretrial-Presentence	36	40	36	40	35	39
Work Release	37	37	37	37	37	37
Jury Commission	2	4	2	4	2	4
Court Rehab and Correction	8	9	8	9	8	9
Community Supervision	10	10	10	10	11	11
Civil Mediation	0	0	1	1	1	1
Correctional Treatment Facility	54	54	56	56	56	56
Coroner	13	17	13	17	14	17
County Engineer						
Tax Map Division	3	3	3	3	3	3
Motor Vehicle and Gasoline	95	95	95	95	96	96
Department of Public Service	2	2	0	0	0	0
Solid Waste	14	14	14	14	9	9
Recreation	10	11	10	11	8	9
Dog Warden	22	22	22	22	22	22
Domestic Relations Court	42	56	42	56	42	56
Economic Development	7	7	7	7	6	6
Workforce Development	2	2	5	5	4	4
Emergency Services						
Emergency Management	5	5	5	5	5	5
Emergency Medical Services	22	45	22	45	20	43
Emergency Telephone System	12	12	13	13	13	13
Facilities	93	93	102	102	90	90
Family & Children First Council	7	8	6	7	6	7

SUMMARY OF BUDGETED POSITIONS BY DEPARTMENT

Department	2001 Positions		2002 Positions		2003 Positions	
	Full Time	Total	Full Time	Total	Full Time	Total
Human Resources	13	13	13	13	13	13
Training and O.D. Division	2	2	2	2	2	2
Job and Family Services	619	619	617	617	617	617
Juvenile Court	147	153	147	153	147	153
Detention Home	60	63	60	63	60	61
Youth Treatment Center	39	53	39	53	40	59
Office of Management and Budget	7	7	7	7	7	7
Hotel Administration	1	1	1	1	1	1
Probate Court	42	42	42	42	42	42
Prosecutor	70	70	70	70	70	70
Delinquent Foreclosure	10	10	10	10	10	10
Recorder	17	17	17	17	17	17
Risk Management	3	3	3	3	3	3
Self-Funded Health Insurance	3	3	3	3	3	3
Self-Funded Workers Comp	3	3	3	3	3	3
Sanitary Engineer	44	44	44	44	44	44
Wastewater Treatment	18	18	18	18	18	18
Sheriff						
Law Enforcement	62	62	59	59	90	90
Public Safety CT Security	77	77	77	77	66	66
Public Safety Contracts	16	16	16	16	9	9
Sheriff 911 Call Takers	18	18	18	18	-	-
Correction Center	261	261	261	261	285	285
Administration	31	31	31	31	28	28
Medical Correction Center	13	13	13	13	13	13
Sheriff Policing - Springfield	10	10	10	10	10	10
Sheriff Policing - L.M.H.A.	0	0	3	3	3	3
Support Services	8	8	8	8	8	8
Central Supplies	2	2	2	2	2	2
Telecommunication Services	2	2	2	2	2	2
Vehicle Maintenance	6	6	6	6	6	6
Treasurer	20	20	20	20	20	20
Personal Property Tax	4	4	4	4	4	4
Delinquent Foreclosure	12	12	12	12	12	15
Veterans Service Commission	7	12	8	13	8	13
Total Positions	3756	3850	3782	3878	3764	3861

2003 ADOPTED BUDGET

Expenditures by Type

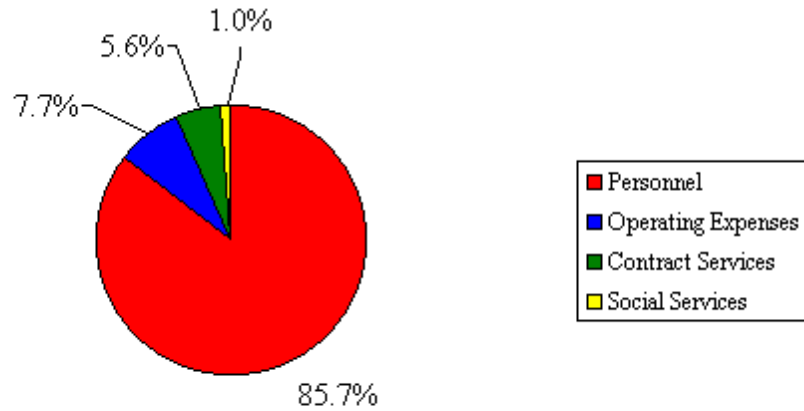
The pie charts on the following pages detail the 2003 Adopted Budget by major expenditure categories (line items) and also show what percent each major category is of the total.

?? The first pie chart presents this information for the
2003 General Fund Adopted Budget.

?? The second pie chart depicts the expenditure detail for the
2003 Outside General Fund Adopted Budget

2003 General Fund Departmental Budget*

Expenditures by Type

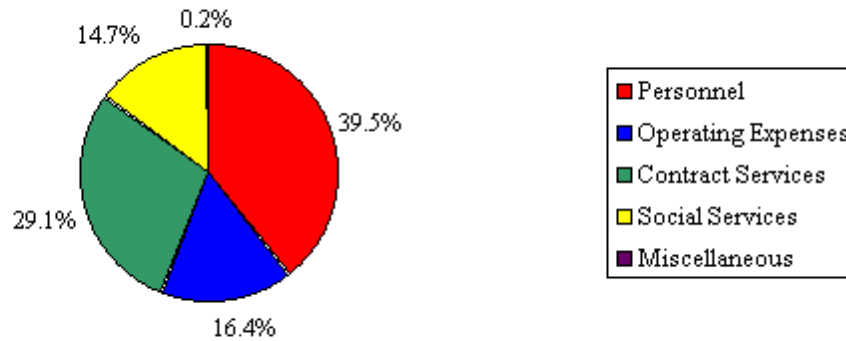


PERSONNEL SERVICES		\$79,193,154
Salaries	58,728,382	
Fringe Benefits	20,464,772	
OPERATING EXPENSES		\$7,102,059
Supplies	2,486,472	
Equipment	855,012	
Training	556,419	
Advertising and Printing	307,721	
Other Expense	399,592	
Telecommunications	738,057	
Motor Vehicles	70,438	
Uniforms	523,586	
Public Safety	1,164,762	
CONTRACT SERVICES		\$5,159,067
Contract Repairs	1,101,601	
Contract Services	3,660,395	
Professional Services	378,771	
Contract Projects	15,000	
Legal Counsel	3,300	
SOCIAL SERVICES		\$960,000
Social Services	960,000	
TOTAL GENERAL FUNDS		\$92,414,280

* The above information reflects only those sub-funds that include personnel expenses. See page_____

2003 Outside General Fund Departmental Budget*

Expenditures by Type



PERSONNEL SERVICES		\$124,267,200
Salaries	92,757,202	
Fringe Benefits	31,509,998	
OPERATING EXPENSES		\$51,522,006
Supplies	6,657,034	
Equipment	3,786,128	
Training	1,682,419	
Advertising and Printing	633,700	
Other Expense	35,556,238	
Telecommunications	2,642,756	
Motor Vehicles	492,940	
Uniforms	28,686	
Public Safety	42,105	
CONTRACT SERVICES		\$91,578,030
Contract Repairs	3,326,330	
Contract Services	81,983,342	
Professional Services	5,150	
Contract Projects	6,257,208	
Legal Counsel	6,000	
SOCIAL SERVICES		\$46,166,322
Social Services	46,166,322	
MISCELLANEOUS		\$734,945
Intergovernmental	547,345	
Debt Services	187,600	

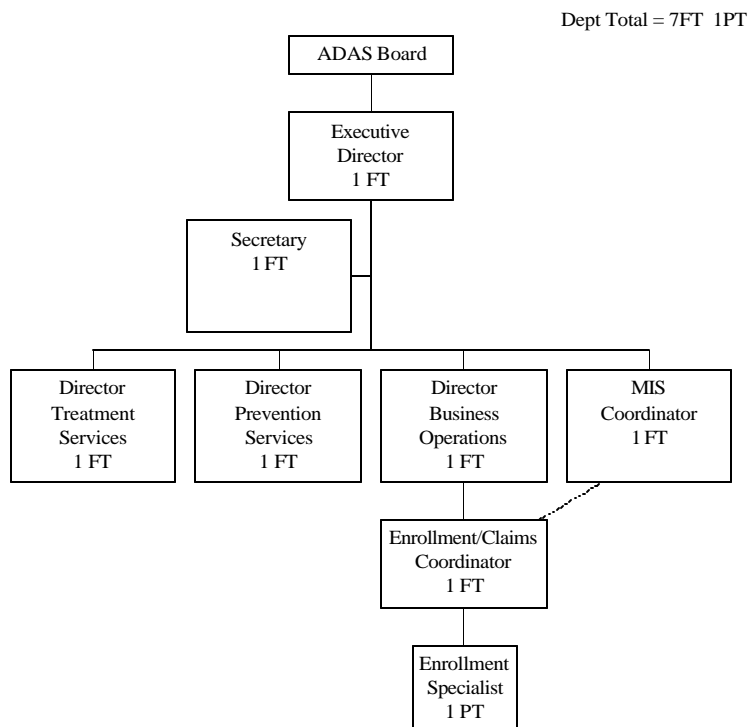
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ALCOHOL AND DRUG ADDICTION SERVICES

BOARD (ADAS)

The mission of the ADAS Board is to provide effective, timely, and accessible alcohol and other drug-related prevention and treatment services to the residents of Lucas County. The Board will develop, coordinate and monitor a full continuum of both treatment and prevention services through its provider network.

TABLE OF ORGANIZATION



Alcohol and Drug Addiction Services Board

Social Services

Special Revenue

0161-0010

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	325,972	392,500	381,745	426,592	34,092	9%
FRINGE BENEFITS:	86,306	110,920	111,242	139,271	28,351	26%
CONTRACT SERVICES:	6,265,132	6,520,197	5,864,325	5,915,859	(604,338)	-9%
OPERATING EXPENSES:	2,010,262	2,146,890	2,591,560	2,973,264	826,374	38%
TOTAL:	\$8,687,672	\$9,170,507	\$8,948,871	\$9,454,986	\$284,479	3%

GOALS:

- Increase the financial resources available to the ADAS system for treatment, prevention and intervention services.
- Improve system quality and efficiency through a continuous quality improvement process. Enhance effectiveness of treatment and prevention services through support of "best practices".
- Assess the alcohol and other drug service needs of Lucas County residents. Prepare the FY 2004-2005 Community Plan.
- Increase public awareness and support for treatment and prevention services.
- Work with Lucas County Juvenile Court in the expansion of the Family Drug Court and creation of a Juvenile Drug Court.
- Achieve full utilization of MACSIS among prevention providers and implementation of the Behavioral Health module by treatment providers.
- Prepare the ADAS system for HIPAA implementation.

AUDITOR

The Auditor is the Chief Fiscal Officer of the County. It is the responsibility of the Auditor to account for all money received by the County and to issue warrants in payment of all County obligations, including the distribution of tax dollars to the county, townships, cities, villages, school districts, and libraries as well as other county agencies. These distributions include motor vehicle license fees, gasoline taxes, estate taxes, fines, local government funds, hotel/motel taxes, unclaimed funds, as well as real estate and personal property taxes.

The Auditor keeps the official record of all money received, available, and spent by the County. A detailed Comprehensive Annual Financial Report (C.A.F.R.) is prepared annually and submitted to the Government Finance Officers Association. It is also the Auditor's responsibility to serve as paymaster for all county employees.

It is the duty of the Auditor to assure that every parcel of land and the buildings thereon are fairly and uniformly appraised and then assessed for tax purposes. Ohio law mandates a general reappraisal of all real property every six years with an update during the third year after the reappraisal.

The Auditor also prepares and maintains accurate real property records, including: transferring of deeds, new construction, new parcels and splits, agricultural lands, homestead exemptions and special assessment. The Auditor's office has instituted the new Geographical Information Systems (GIS), which will be invaluable for linking real estate databases with electronic cadastral maps.

Annually, the Auditor prepares the Abstract of Real Property, Abstract of Exempt Property, Abstract of Current Agriculture Use Valuation Property, Abstract of Tax Rates, and the General Tax List and Duplication. After the Treasurer collects the taxes, and collections have been certified to the Auditor, the Auditor is responsible for distribution of all taxes and special assessments to the various subdivisions and County agencies. After each August settlement, the Auditor certifies a list and duplicate of all the delinquent parcels in the County, and must publish the list. Also, the Auditor's office is responsible for all forfeited land sales, which are held four times a year.

The Auditor, as an agent for the Ohio Department of Taxation, is responsible for administering the Tangible Personal Property Tax Laws. All individuals operating businesses or corporations in the County are required to file an annual return in the Auditor's Office. The Auditor must then prepare a General Tax List and duplicate of Personal Property. These taxes are collected and distributed back to the local taxing districts in the same manner as real estate taxes.

Under Ohio Law, it is the responsibility of the owners of manufactured homes (mobile homes) to register their homes with the Auditor for tax purposes. Each manufactured home owner is invoiced semi-annually by the Auditor. A tax duplicate is prepared, and the money is collected and distributed in the same manner as real estate taxes.

The Auditor acts as an agent for the Ohio Tax Commissioner and is responsible for processing the estate tax returns of decedents who had residence within the County. Included in these duties is the inventory of safe deposit boxes. The Auditor distributes the monies collected from the estate tax.

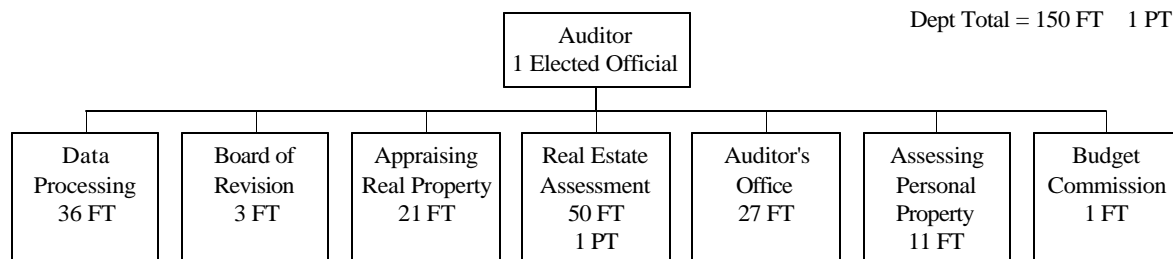
The Auditor is the Sealer of Weights and Measures for the County, thus protecting the general public as well as merchants from the possible loss that may occur from incorrect or inaccurate weighing and measuring devices such as scales and retail motor fuel dispensers. The Auditor is charged with the responsibility of ensuring that all state laws relating to weights and measures are strictly enforced.

The Auditor's office is the County office responsible for administering the dog licensing and kennel programs, and vendors and cigarette licensing programs.

The Auditor, under Ohio Law, serves on the following Boards:

- 1) Budget Commission – The Auditor is the permanent Secretary of the Budget Commission, which also includes the Treasurer and the Prosecutor. It is the responsibility of the Budget Commission to review annually the tax budgets of all taxing districts within the County and to determine that all tax levies are properly authorized. In addition, the Commission allocates to local government and libraries the monies for which they are eligible.
- 2) Board of Revision – The Auditor is the permanent Secretary of the Board of Revision whose members also include the President of the Board of County Commissioners and the Treasurer. It is the responsibility of the Board of Revision to rule with original jurisdiction on property assessment rolls prior to issuance of the real state duplicate and to hear property valuation complaints.
- 3) Data Processing Board – The Auditor is the Chief Administrator and permanent Secretary of the Data Processing Board.

TABLE OF ORGANIZATION



Auditor
General Government
General Fund
0011-0104

ADOPTED BUDGET BY CATERGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	1,021,675	1,063,030	1,054,155	1,102,366	39,336	4%
FRINGE BENEFITS:	285,199	349,279	339,124	376,913	27,634	8%
CONTRACT SERVICES:	22,973	26,000	22,468	26,000	0	0%
OPERATING EXPENSES:	336,468	339,246	317,996	359,246	20,000	6%
<i>TOTAL:</i>	<i>\$1,666,315</i>	<i>\$1,777,555</i>	<i>\$1,733,744</i>	<i>\$1,864,525</i>	<i>\$86,970</i>	<i>5%</i>

Board of Revision

General Government

General Fund

0011-0111

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	115,451	122,593	119,264	126,271	3,678	3%
FRINGE BENEFITS:	32,186	39,526	37,653	42,105	2,579	7%
CONTRACT SERVICES:	0	0	0	0	0	
OPERATING EXPENSES:	22,174	13,720	7,157	13,720	0	0%
<i>TOTAL:</i>	<i>\$169,811</i>	<i>\$175,839</i>	<i>\$164,074</i>	<i>\$182,096</i>	<i>\$6,257</i>	<i>4%</i>

Data Processing
General Government
General Fund
0011-0114

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	1,350,220	1,366,086	1,436,928	1,407,069	40,983	3%
FRINGE BENEFITS:	388,862	460,055	462,410	496,131	36,076	8%
CONTRACT SERVICES:	175,543	229,166	432,285	531,600	302,434	132%
OPERATING EXPENSES:	465,531	438,087	430,207	438,087	0	0%
<i>TOTAL:</i>	<i>\$2,380,156</i>	<i>\$2,493,394</i>	<i>\$2,761,830</i>	<i>\$2,872,887</i>	<i>\$379,493</i>	<i>15%</i>

GOALS:

- Develop applications with new development tools such as Microsoft Visual Basic and Microsoft Visual InterDev.
- Develop a multi-functional intranet portal as the default web-interface for all network clients in the county.
- Provide training and conversion facilitation to any agency that desires to create their own Geographic Information Systems (GIS) data layers.
- Review and update our tactical and strategic planning practices to ensure quality information systems service and quality.

Real Estate Assessments
General Government
Special Revenue Fund
0170-0010

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	1,680,689	1,945,673	1,762,447	2,065,600	119,927	6%
FRINGE BENEFITS:	481,105	662,189	576,614	735,910	73,721	11%
CONTRACT SERVICES:	205,319	425,000	304,931	700,000	275,000	65%
OPERATING EXPENSES:	856,568	865,500	811,850	1,143,000	277,500	32%
<i>TOTAL:</i>	<i>\$3,223,681</i>	<i>\$3,898,362</i>	<i>\$3,455,842</i>	<i>\$4,644,510</i>	<i>\$746,148</i>	<i>19%</i>

Budget Commission

General Government

General Fund

0011-0110

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	67,696	68,631	69,428	70,690	2,059	3%
FRINGE BENEFITS:	16,223	19,208	18,868	20,283	1,075	6%
CONTRACT SERVICES:	0	0	0	0	0	
OPERATING EXPENSES:	925	2,107	0	2,107	0	0%
<i>TOTAL:</i>	<i>\$84,844</i>	<i>\$89,946</i>	<i>\$88,296</i>	<i>\$93,080</i>	<i>\$3,134</i>	<i>3%</i>

Appraising Real Property

General Government

General Fund

0011-0106

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	545,141	562,072	551,765	578,934	16,862	3%
FRINGE BENEFITS:	191,190	230,473	218,267	243,159	12,686	6%
CONTRACT SERVICES:	5,431	2,000	1,562	2,000	0	0%
OPERATING EXPENSES:	20,304	25,636	13,572	25,636	0	0%
<i>TOTAL:</i>	<i>\$762,065</i>	<i>\$820,181</i>	<i>\$785,165</i>	<i>\$849,729</i>	<i>\$29,548</i>	<i>4%</i>

Assessing Personal Property

General Government

General Fund

0011-0105

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	296,791	316,473	301,900	325,967	9,494	3%
FRINGE BENEFITS:	89,667	109,715	110,111	123,820	14,105	13%
CONTRACT SERVICES:	558	1,000	0	1,000	0	0%
OPERATING EXPENSES:	36,846	26,008	35,034	26,008	0	0%
<i>TOTAL:</i>	<i>\$423,863</i>	<i>\$453,196</i>	<i>\$447,045</i>	<i>\$476,795</i>	<i>\$23,599</i>	<i>5%</i>

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THE BOARD OF COUNTY COMMISSIONERS

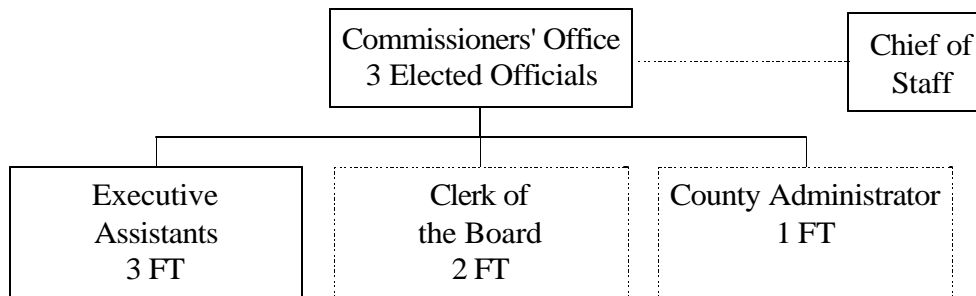
The Office of the Board of County Commissioners is the administrative body for County government consisting of three publicly elected commissioners of equal rank elected to four year staggered terms. The Commissioners annually elect their own President.

The Board of County Commissioners is the legislative authority of County government and shares administrative power of County government with eight separately elected officials of equal rank. Given specific and limited authority by the state legislature, the Board of County Commissioners hold title to all County property, serves as the sole taxing authority for the County, and controls purchasing and contracting for goods and services. Also, the Board of County Commissioners is the budget and appropriating authority for County government and has the authority to issue debt.

Other functions of the Board include approving most County expenditures; managing real and personal property, appointing members of various boards and commissions, and implementing state regulation pertaining to the needs of the County. The Board approves annexations, enters into agreements with municipalities, special districts, and other counties to exercise any power, perform any function or render any service that it considers appropriate.

TABLE OF ORGANIZATION

Dept Total=6 FT



Commissioners
General Government
General
0011-0101

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	347,775	364,629	361,164	384,257	19,628	5%
FRINGE BENEFITS:	73,617	90,094	83,958	107,298	17,204	19%
CONTRACT SERVICES:	9,757	5,600	3,173	5,600	0	0%
OPERATING EXPENSES:	87,655	68,171	42,696	68,171	0	0%
<i>TOTAL:</i>	<i>\$518,805</i>	<i>\$528,494</i>	<i>\$490,991</i>	<i>\$565,326</i>	<i>\$36,832</i>	<i>7%</i>

GOALS:

- As budgeting authority, continue to monitor revenue and expenses to insure county public services.
- Review and plan county Capital Improvement needs.
- Communicate and cooperate with other public and private entities for the benefit of residents of Lucas County and northwest Ohio.

COUNTY ADMINISTRATOR

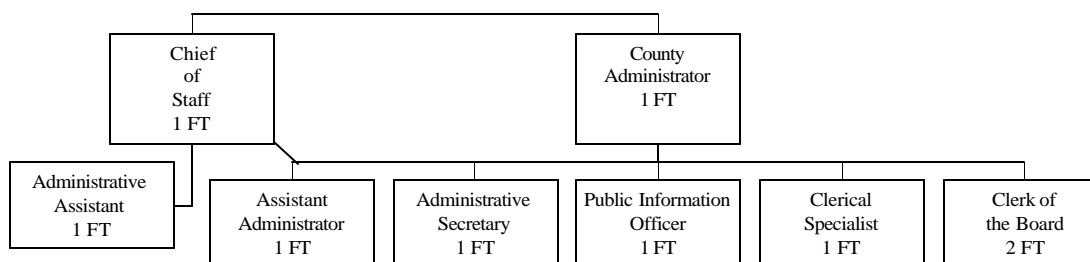
The County Administrator is appointed by the Board of County Commissioners under the Ohio Revised Code Section 305.29. The County Administrator performs duties on behalf of the Board as authorized by the ORC section 305.30 and those duties expressly delegated by the Board. One of the primary charges of the County Administrator and his staff is to implement and enforce the policies and resolutions passed by the Board of County Commissioners. The County Administrator is also responsible for keeping the Board fully informed of the financial condition of the County along with presenting the Board an annual budget.

Other functions of the Administrator include recommending policies and procedures for adoption by the Board and supervising and directing the activities of departments that fall under the control or jurisdiction of the Board.

The Clerk of the Board is appointed by the Board of County Commissioners with the responsibility of keeping the permanent records of all transactions taken by the Board and provides the agenda of subjects to be covered at the Board's public meetings. The Clerk, who presents them to the Commissioners for official action, receives all official papers, contracts and bids for construction work and major projects.

TABLE OF ORGANIZATION

Dept Total = 9 FT



County Administrator
General Government
General Fund
0011-0116

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	400,261	448,272	469,536	461,720	13,448	3%
FRINGE BENEFITS:	98,232	133,274	126,395	138,813	5,539	4%
CONTRACT SERVICES:	21,647	18,000	396	18,000	0	0%
OPERATING EXPENSES:	57,759	45,461	22,522	45,461	0	0%
TOTAL:	\$577,900	\$645,007	\$618,849	\$663,994	\$18,987	3%

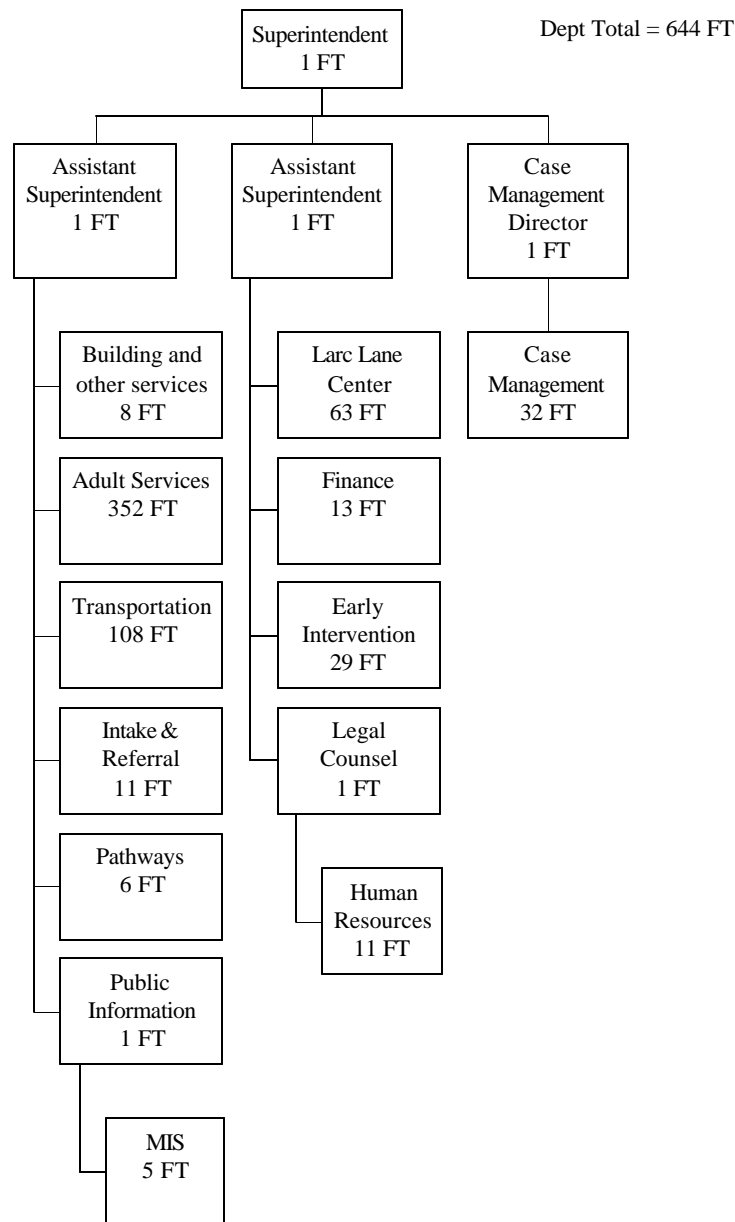
GOALS:

- Monitor the County's financial position and make recommendations on operational adjustments to maintain the financial integrity of the County.
- Support the reorganization efforts of the Lucas County Department of Job and Family Services, including review of its facilities.
- Support the Enterprise Resource Planning (ERP) and the associated workflow redesign efforts. Successfully implement the new Peoplesoft financial system in cooperation with the Lucas County Auditor's office.
- Explore alternatives in conjunction with the Courthouse Building Committee to finance alternatives for the Courthouse Master Plan.
- Policy planning and development of feasibility study for Lucas County Correction Center.
- Monitor progress and costs of a new voting system as implemented by the Board of Elections.
- Continue participation in economic development collaborative.
- Comprehensive inter-governmental analysis of criminal justice relationships and operations.

LUCAS COUNTY BOARD OF MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES (MRDD)

MRDD provides programs and services to individuals with mental retardation and developmental disabilities. This Board advocates the individual's participation in decisions affecting their lives. The program also provides services such as: education, habilitation, training, employment and skills that allow individuals to obtain the necessary support services to live as independently as possible.

TABLE OF ORGANIZATION



Board of Mental Retardation

Social Services

Special Revenue

0300-0010

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	22,675,825	24,232,810	23,344,043	26,939,000	2,706,190	11%
FRINGE BENEFITS:	6,523,461	8,496,107	7,683,204	8,697,592	201,485	2%
CONTRACT SERVICES:	7,712,758	8,485,000	7,709,078	7,220,000	(1,265,000)	-15%
OPERATING EXPENSES:	2,116,042	2,732,000	2,285,522	3,008,000	276,000	10%
<i>TOTAL:</i>	<i>\$39,028,086</i>	<i>\$43,945,917</i>	<i>\$41,021,847</i>	<i>\$45,864,592</i>	<i>\$1,918,675</i>	<i>4%</i>

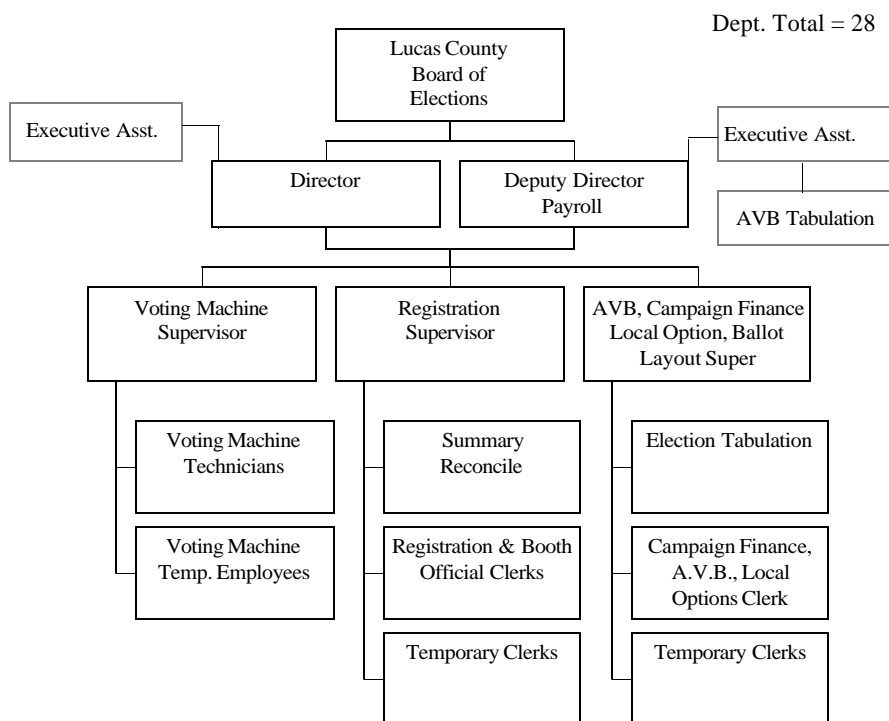
GOALS:

- Determine impact on Board organization and services resulting from House Bill 94.
- Complete renovation of Larc Lane Center.
- Seek new resources of funding to reduce dependency on state and local dollar.
- Expand implementation of a Self-Determination model of operating, which would allow more consumer choice in the development of support.
- Expand public/private partnerships to maximize use of local resources.

LUCAS COUNTY BOARD OF ELECTIONS

Our mission is to provide elections for the citizens of Lucas County that are fair and impartial, and maintain the integrity of the electoral process. We provide individuals with the information necessary to run for political office. We make all records available to the public for inspection, and upon request, copied at a reasonable cost, and within a reasonable amount of time. We are responsible for facilitating greater knowledge of the elections process, including voter registration and campaign finance law.

TABLE OF ORGANIZATION



Board of Elections

General Government

General Fund

0011-0151

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	913,865	894,759	1,025,709	1,092,642	197,883	22%
FRINGE BENEFITS:	250,512	288,079	315,610	362,889	74,810	26%
CONTRACT SERVICES:	501,953	598,130	828,952	796,900	198,770	33%
OPERATING EXPENSES:	269,183	219,788	434,292	397,370	177,582	81%
<i>TOTAL:</i>	<i>\$1,935,514</i>	<i>\$2,000,756</i>	<i>\$2,604,564</i>	<i>\$2,649,801</i>	<i>\$649,045</i>	<i>32%</i>

GOALS:

- Acquire a campaign finance module for tracking, auditing, and maintaining records for candidates, political action committees, and others for the purpose of public disclosure and statutory reporting requirements.
- Implementation of electronically imaged voter registration cards.
- Reorganize voter registration filing system.

BUILDING REGULATIONS

The mission of the Building Regulations Department is to ensure the health, safety and welfare of the citizens of Lucas County through diligent enforcement of adopted codes pertaining to residential and commercial construction and flood damage prevention.

Our authority commences with an initial plan submittal in the permit application process and ends upon the issuance of a Certificate of Occupancy by the Chief Building Official. Within this time frame, the task of the Building Regulations Department is fourfold:

To regulate new construction and renovation by enforcing established minimum requirements for premises, structures and mechanical equipment; facilities for light, ventilation, heating, cooling and sanitation; and safety from fire, structural collapse and other hazards to a safe and sanitary existence.

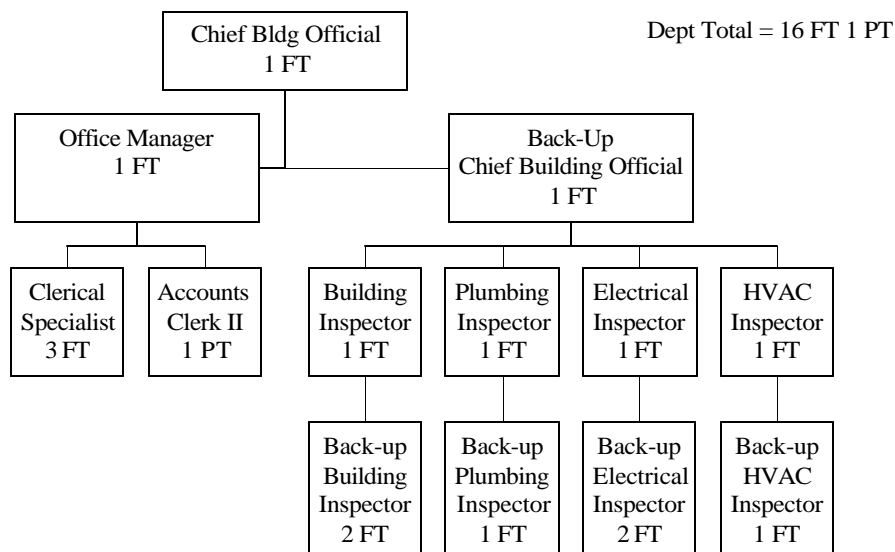
To administer the issuance of contractor licenses as an aid to insuring a minimum standard of competency for individuals and companies that work within the jurisdiction of the County at specific building trades.

To provide a program of flood damage prevention by teaming with the Lucas County Engineer's Department in establishing a comprehensive plan for development within the boundaries of the Federally designated flood plain areas of the County.

To encourage economic development within Lucas County by coordinating efforts with associated County departments and other governing agencies.

Above all, the Building Regulations Department is a service agency. Our goal is to provide to the citizens of Lucas County a department which is responsive to the rights and needs of the individual while working within the guidelines adopted by the Board of Commissioners to protect the safety and welfare of the general public.

TABLE OF ORGANIZATION



Building Regulations
General Government
Special Revenue Fund
0121-0010

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	788,906	813,700	821,552	904,017	90,317	11%
FRINGE BENEFITS:	209,774	251,802	241,766	300,063	48,261	19%
CONTRACT SERVICES:	99,263	90,000	115,963	100,000	10,000	11%
OPERATING EXPENSES:	94,088	215,400	135,965	154,970	(60,430)	-28%
<i>TOTAL:</i>	<i>\$1,192,031</i>	<i>\$1,370,902</i>	<i>\$1,315,246</i>	<i>\$1,459,050</i>	<i>\$88,148</i>	<i>6%</i>

GOALS:

- Provide improved customer service by establishing direct dial telephone links for contractors and voice mail message for the general public outside of normal business hours.
- Streamline the residential plan review process for contractors and homeowners.
- Provide website access for Lucas County residents to verify their permit status.
- Streamline data transfer to and from inspectors in the field.

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Centralized Records Center
General Government
General Fund
0011-0163

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	24,188	40,321	40,310	41,531	1,210	3%
FRINGE BENEFITS:	7,144	14,842	14,445	15,852	1,010	7%
CONTRACT SERVICES:	0	402	0	402	0	0%
OPERATING EXPENSES:	1,286	4,370	8,914	4,370	0	0%
<i>TOTAL:</i>	<i>\$32,618</i>	<i>\$59,935</i>	<i>\$63,669</i>	<i>\$62,155</i>	<i>\$2,220</i>	<i>4%</i>

GOALS:

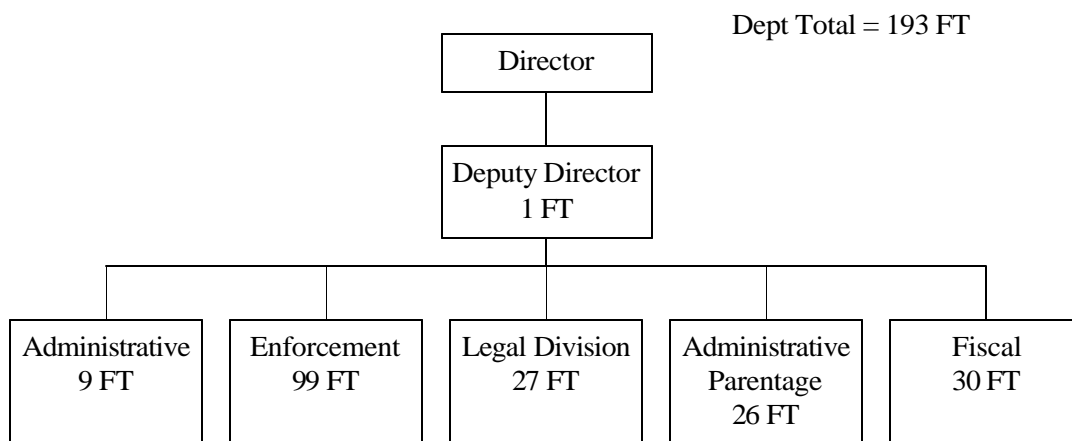
- Implement a new digital document imaging system with participating departments.
- Conduct disaster mitigation inspections of twelve county departments.

CHILD SUPPORT ENFORCEMENT AGENCY

The mission of the Lucas County Child Support Enforcement Agency is to assist in providing social, economic, and medical benefits to children, as well as promoting a sense of parental responsibility, heritage and self-esteem.

Personal responsibility is the key to non-reliance on government benefits and services. This translates into increased emphasis on paternity establishment for non-married parents. Mothers unwilling to cooperate in the process will find government aid restricted. In the area of enforcement of support orders, more punitive measures such as professional and driver's license revocation and criminal sanctions are becoming the norm throughout the nation.

TABLE OF ORGANIZATION



Child Support Enforcement Agency

Social Services

Special Revenue Fund

0356-0010

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	6,984,618	7,650,000	6,724,219	7,450,918	(199,082)	-3%
FRINGE BENEFITS:	1,932,366	2,537,170	2,178,036	2,579,902	42,732	2%
CONTRACT SERVICES:	22,369	85,000	38,573	85,000	0	0%
OPERATING EXPENSES:	2,246,697	3,401,000	2,512,831	3,030,000	(371,000)	-11%
TOTAL:	\$11,186,049	\$13,673,170	\$11,453,660	\$13,145,820	(\$527,350)	-4%

GOALS:

- Improve internal operations to meet the State performance criteria to maximize incentives (i.e., collections of current support, collections on arrears).
- Improve case management through effective use of the SETS system.
- Improve interoffice workflows utilizing the SETS system and best practices.
- Increase child support collections through the use of administrative enforcement tools.

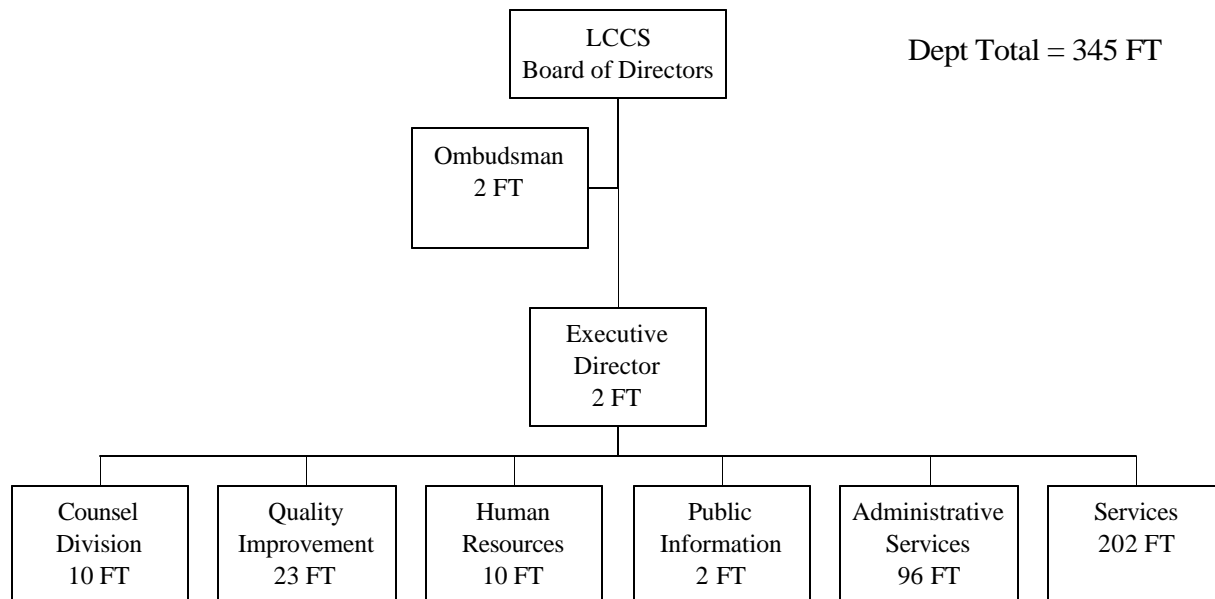
CHILDREN SERVICES BOARD

The Lucas County Children Services Board (CSB) is the County agency responsible by law (Ohio Revised Code Sections 5153.01-53) to investigate all reports of child abuse, neglect and dependency. The goal is to protect children and help them to live in a safe, nurturing, family environment that provides for individual needs in a permanent living situation.

Every effort is made to strengthen and preserve the family for the child. However, when children must be separated from their families, the agency is committed to providing services that will quickly return them to their own home or provide them with a permanent alternative family.

To assist children and families, Lucas County Children Services delivers three types of service: Intake and Emergency Services, Protective In-Home Services, and Out-of-Home Services. Our services are available to all children and families in Lucas County.

TABLE OF ORGANIZATION



Children Services Board

Social Services

Special Revenue

0290-0010

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	14,420,864	15,534,605	14,823,502	16,368,704	834,099	5%
FRINGE BENEFITS:	3,815,780	4,712,416	4,472,733	5,402,085	689,669	15%
CONTRACT SERVICES:	12,010,716	14,445,761	13,494,987	15,634,079	1,188,318	8%
OPERATING EXPENSES:	2,972,745	3,489,667	2,773,702	4,299,797	810,130	23%
TOTAL:	\$33,220,105	\$38,182,449	\$35,564,923	\$41,704,665	\$3,522,216	9%

GOALS:

- Continue to expand the agency's Family Centered Neighborhood Based initiatives.
- Continue to provide resources for the expansion of the agency's provision of direct services and the availability of supports to families.
- Develop and fund an adoption subsidy program for family members not eligible for either federal or state adoption subsidies.
- Plan and provide resources for agency's new labor contracts which will become effective May 1, 2003.
- Maximize all available sources of revenue. Ensure that state and federal funds from the Ohio Department of Job and Family Services are fully utilized.
- Restructure the agency's placement department including and increase in the number of treatment foster care and independent living workers to comply with new state rules enacted as the result of House Bills 332 and 448.
- Expand agency parenting initiative.
- Monitor agency paid placement to ensure that the most appropriate level of care is being provided
- Ensure that daycare is available and accessed by kinship providers.
- Continue to expand the agency's technological capabilities with the entry of case notes into the agency's computer system, the use of technology in the field for data gathering, imaging, and the implementation of the new payroll/human resources information system being major areas of emphasis.
- Reduce the agency's fund balance in a planned manner.
- Implement additional transportation and medical care incentives for agency foster parents.

CLERK OF COURTS

The duties of the Clerk of Courts consist essentially of record-keeping functions. The Clerk is required by statute to maintain all of the official records pertaining to the business for the Common Pleas Court under the direction of the Court. The Clerk is also responsible for the issuance of motor vehicle and watercraft titles. Divisions of the Clerk of Courts office are the Legal Department - Civil, Criminal, Judgement Lien, Domestic Relations, Sixth District Court of Appeals; Auto Title Department - Downtown Office, Sylvania Branch, Navarre Ave., Oregon Branch and the Heatherdowns Branch.

The Civil Division of the Clerk of Court files new complaints, issues service of summons, keeps a journal of all pleadings filed in each case and issues subpoenas to witnesses when the case is ready for trial. Duties also include calculating court costs, paying witnesses, preparing documents for orders of sale to the Sheriff's Department and the operation of the Tax Foreclosure Department. Judgement liens, including Ohio sales and personal income tax liens are also filed in the Civil Division along with the execution of proceedings of liens and the releasing of liens.

The Criminal Division maintains all paperwork for felony case proceedings, receives all filings pertaining to a particular case and executes the necessary paperwork in each phase of the criminal justice system including indictments, arraignments, and issuance of subpoenas for grand jury and trial witnesses. Duties include posting bonds, calculating court costs, paying witnesses and preparing documents to transfer defendants to the designated institutions.

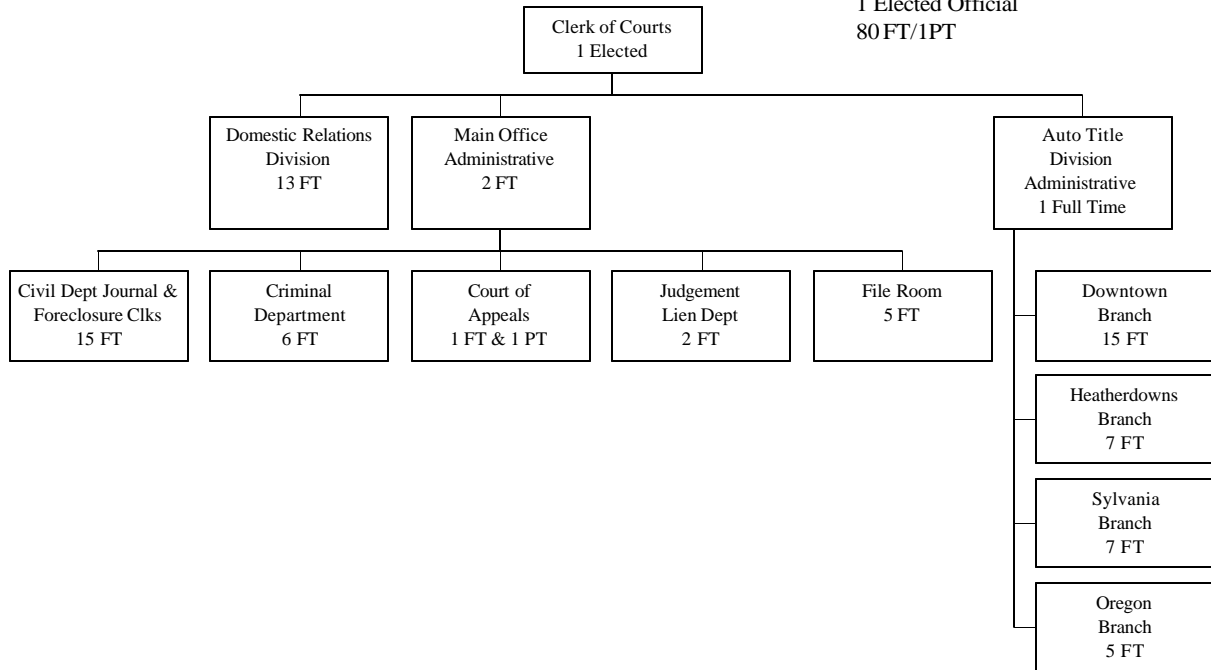
The Domestic Relations Division is responsible for filing, docketing and distribution of court papers from the attorneys, judges, magistrates, child support and the general public for cases involving dissolution of marriage and domestic violence. Many of the cases processed in Domestic Relations involve support to minor children, requiring continual updating of the files until the children become of age.

The Lucas County Clerk of Courts also serves as the Clerk of the Sixth District Court of Appeals. The Sixth District Court encompasses Fulton, Wood, Ottawa, Williams, Sandusky, Erie, Huron and Lucas Counties. The Clerk is responsible for receiving, filing and conveying all appeals filed in this district.

The Automobile Title Division issues and maintains all motor vehicle and all watercraft titles for Lucas County residents. This Division is also responsible for recording and canceling liens, collecting fees and sales taxes on purchases and title transfers. Ohio law requires auto title records be held by the Clerks office for ten years.

TABLE OF ORGANIZATION

Dept Total:
1 Elected Official
80 FT/1PT



Clerk of Courts

Public Safety

General Fund

0011-0133

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	1,205,846	1,322,843	1,289,183	1,361,438	38,595	3%
FRINGE BENEFITS:	408,039	506,311	482,902	507,225	914	0%
CONTRACT SERVICES:	41,215	41,150	45,474	41,150	0	0%
OPERATING EXPENSES:	307,414	270,000	279,559	320,000	50,000	19%
TOTAL:	\$1,962,514	\$2,140,304	\$2,097,119	\$2,229,813	\$89,509	4%

GOALS:

- Upgrade the Main Office in the Courthouse with new carpeting, an extended break room and bathroom facilities.
- Expansion of the Domestic Relation Clerk office area.
- Purchase and implement second-generation hardware-software package for Domestic Relations Clerk.
- Fully establish an optical imaging system and eliminate microfilming.
- Continue our effort to collect past due court costs in conjunction with the Lucas County Treasurer.

Certificate of Title Fund

Public Safety

Special Revenue Fund

0122-0010

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	955,814	1,042,888	994,780	1,085,000	42,112	4%
FRINGE BENEFITS:	309,573	402,610	358,195	426,614	24,004	6%
CONTRACT SERVICES:	66,848	81,000	61,293	81,000	0	0%
OPERATING EXPENSES:	97,235	394,267	113,654	167,500	(226,767)	-58%
<i>TOTAL:</i>	<i>\$1,429,469</i>	<i>\$1,920,765</i>	<i>\$1,527,922</i>	<i>\$1,760,114</i>	<i>(\$160,651)</i>	<i>-8%</i>

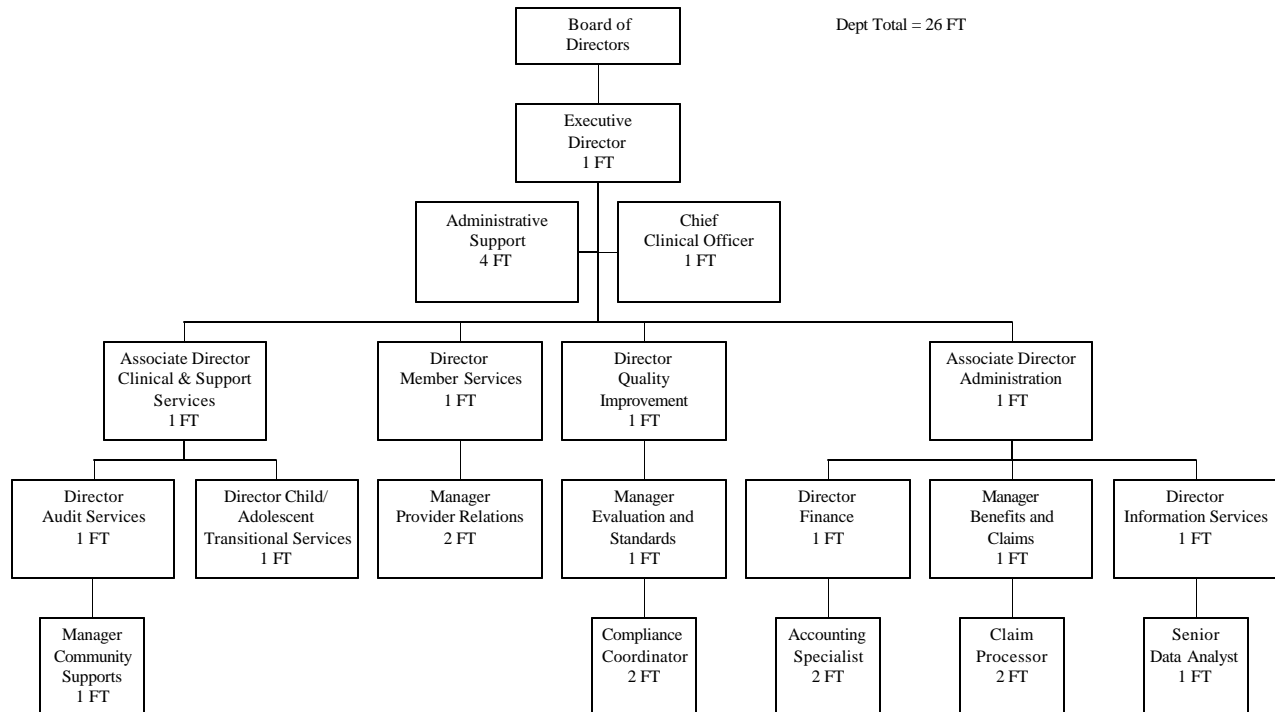
GOALS:

- Pending SB 59, reevaluate need for additional satellite offices.

COMMUNITY MENTAL HEALTH BOARD

The Community Mental Health Board will pay for outcome-focused, high quality, cost efficient services within a managed care environment for each of the following groups: people with long-term and persistent mental illness and people with low incomes or no insurance who have mental illnesses.

TABLE OF ORGANIZATION



Community Mental Health Board
Social Services
Special Revenue
0160-0010

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	779,978	942,896	921,164	1,015,110	(21,732)	-2%
FRINGE BENEFITS:	89,525	147,563	116,537	153,894	(31,026)	-21%
CONTRACT SERVICES:	33,183,276	32,006,200	35,310,069	34,781,303	3,303,869	10%
OPERATING EXPENSES:	1,045,559	904,486	827,684	831,347	(76,802)	-8%
<i>TOTAL:</i>	<i>\$35,098,338</i>	<i>\$34,001,145</i>	<i>\$37,175,453</i>	<i>\$36,781,654</i>	<i>\$3,174,308</i>	<i>9%</i>

GOALS:

- Prepare an updated financial forecast for 3-5 years into the future that will encompass both known and potential state budget cuts affecting Mental Health.
- Improve on the oversight function related to agency programs.
- Improve the agency contracting process that will provide for the gathering of recommended contract modifications during the year.

COMMON PLEAS

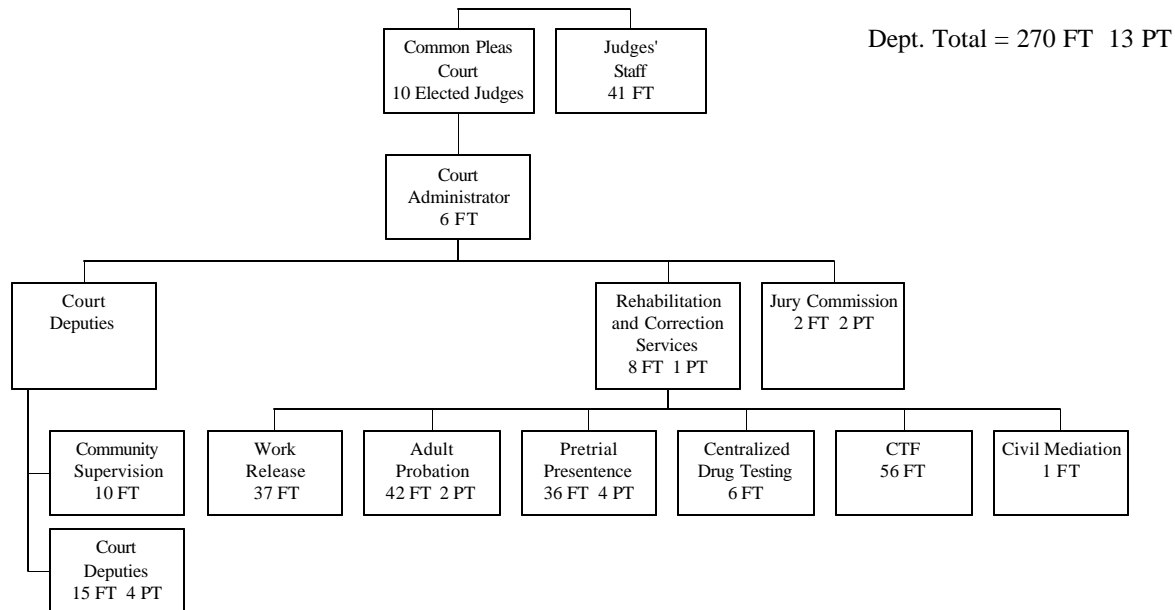
Ten judges currently serve on the bench of the Common Pleas Court. The judges handle felony criminal cases and civil cases that exceed \$500. The Court has exclusive jurisdiction over civil cases involving \$15,000 or more.

Court Rehabilitation and Corrections Services were created by Common Pleas Court to provide essential services to the Court and its clients. In order to fulfill the obligation in an effective and efficient manner, Court Rehabilitation and Corrections Services are separated into distinct departments and specialized units. These components include the Adult Probation Department, Pretrial/ Presentence Department, Correctional Treatment Facility, Work Release Department and Centralized Drug Testing.

The function of the Jury Commission Office is to oversee and manage the provision of trial and grand jurors to the Common Pleas Court. Pursuant to a contractual agreement with the City of Toledo, trial jurors are also provided to the Toledo Municipal Court. The Ohio Revised Code Section 2313 gives statutory direction for many of the operational aspects of the Jury Commission as required by the Ohio Supreme Court; a Jury Management Plan has been implemented in Lucas County.

Court Deputies provide a diverse service to the Common Pleas Court. Both perimeter and courtroom security are provided at the Courthouse. In addition to building security at Court Services, the Community Supervision Program is handled through the security office. The Electronic Monitoring Program (house arrest) has been operated from this department since 1994.

TABLE OF ORGANIZATION



Common Pleas Court

Public Safety

General Fund

0011-0122

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	2,079,113	2,078,767	2,102,756	2,152,586	73,819	4%
FRINGE BENEFITS:	604,561	726,615	712,219	784,723	58,108	8%
CONTRACT SERVICES:	5,152	10,900	5,354	10,900	0	0%
OPERATING EXPENSES:	330,553	488,361	349,103	488,361	0	0%
<i>TOTAL:</i>	<i>\$3,019,379</i>	<i>\$3,304,643</i>	<i>\$3,169,431</i>	<i>\$3,436,570</i>	<i>\$131,927</i>	<i>4%</i>

GOALS:

- Work with the County Commissioners and others to proceed with the Courthouse renovation project.
- Elevate the criminal case management/scheduling process for possible modifications (including the use of video arraignment technology).
- Continue to standardize forms and entries generated as a by-product of the FACTS system.
- Increase use of courtroom technology.

Adult Probation

Public Safety

General Fund

0011-0125

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	989,534	1,007,172	1,041,490	1,073,437	66,265	7%
FRINGE BENEFITS:	289,851	383,356	341,616	378,601	(4,755)	-1%
CONTRACT SERVICES:	2,584	3,440	2,823	3,440	0	0%
OPERATING EXPENSES:	124,060	123,038	97,005	123,038	0	0%
TOTAL:	\$1,406,028	\$1,517,006	\$1,482,934	\$1,578,516	\$61,510	4%

GOALS:

- Continue to work with the Ohio Department of Rehabilitation and Corrections officials in maintaining staffing levels in the state-funded units in order to adequately supervise high risk/need offenders in the community.
- Pursue an automated case management system for the departments in Court Services so as to increase efficiency and effectiveness in overall case management and communication.
- Increase efforts in areas of collection of fees owed for various departments of the Court of Common Pleas.
- Complete the departments policies and procedures manual.

Centralized Drug Testing

Public Safety

Internal Service Fund

0407-0010

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	195,615	203,641	202,108	220,865	17,224	8%
FRINGE BENEFITS:	60,054	73,767	66,590	80,418	6,651	9%
CONTRACT SERVICES:	12,258	12,780	15,779	19,545	6,765	53%
OPERATING EXPENSES:	173,779	216,332	177,938	249,562	33,230	15%
TOTAL:	\$441,707	\$506,520	\$462,414	\$570,390	\$63,870	13%

GOALS:

- Continue to focus on increasing the collection of client payments.
- Continue to work with departments to control the number of clients coming to the facility at any one time.
- Perform more adulteration testing with suspect urine samples (if financially prudent).
- Continue to seek, evaluate and implement a more efficient automated bookkeeping system.

Common Pleas Security

Public Safety

General Fund

0011-0130

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	740,526	677,033	786,778	783,040	106,007	16%
FRINGE BENEFITS:	213,463	217,703	249,021	250,989	33,286	15%
CONTRACT SERVICES:	4,570	6,500	4,934	6,500	0	0%
OPERATING EXPENSES:	39,930	20,107	17,830	20,107	0	0%
<i>TOTAL:</i>	<i>\$998,488</i>	<i>\$921,343</i>	<i>\$1,058,563</i>	<i>\$1,060,636</i>	<i>\$139,293</i>	<i>15%</i>

GOALS:

- Continue to elevate the security needs of the Common Pleas Court and all occupants of the Lucas County Courthouse to provide the necessary level of security in an efficient, effective and cost -conscious manner.
- Manage the day-to-day needs for security and the needs of high risk/high profile matters, such as capital cases.
- Participate in the planning for the renovation of the Lucas County Courthouse as the project is re-initiated.

Pretrial - Presentence

Public Safety

General Fund

0011-0126

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	1,280,748	1,329,759	1,282,543	1,337,722	7,963	1%
FRINGE BENEFITS:	344,150	432,788	398,309	443,547	10,759	2%
CONTRACT SERVICES:	6,019	6,700	9,214	6,700	0	0%
OPERATING EXPENSES:	119,425	140,810	132,061	140,810	0	0%
TOTAL:	\$1,750,342	\$1,910,057	\$1,822,127	\$1,928,779	\$18,722	1%

GOALS:

- Continue to pursue the automated case management system for Court Services being spearheaded by the Adult Probation department. Make the necessary functional updates to the existing database and other applications development while implementation of a new system is pending.
- Continue to work with the Court's Human Resource department to develop a department procedures manual.
- Continue to provide high quality services in an efficient and cost effective manner.

Work Release

Public Safety

General Fund

0011-0123

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	1,245,283	1,334,958	1,317,536	1,377,067	42,109	3%
FRINGE BENEFITS:	372,453	473,921	451,614	502,701	28,780	6%
CONTRACT SERVICES:	174,097	191,950	138,259	191,950	0	0%
OPERATING EXPENSES:	132,787	148,651	119,433	148,651	0	0%
<i>TOTAL:</i>	<i>\$1,924,619</i>	<i>\$2,149,480</i>	<i>\$2,026,842</i>	<i>\$2,220,369</i>	<i>\$70,889</i>	<i>3%</i>

GOALS:

- Implement an automated bookkeeping system in order to assist the department in managing resident accounts, responding to mandatory record keeping and improving access to resident account information by staff.
- Complete Facilities-related projects such as roof-top HVAC units and the replacement of flooring throughout the building.
- Continue to evaluate contracts with municipal courts, per diem rates and ORC-related costs.

Jury Commission

Public Safety

General Fund

0011-0124

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	58,657	59,701	61,286	63,552	3,851	6%
FRINGE BENEFITS:	16,009	17,991	18,348	19,986	1,995	11%
CONTRACT SERVICES:	15,374	25,450	26,175	25,450	0	0%
OPERATING EXPENSES:	234,018	241,468	245,422	241,468	0	0%
<i>TOTAL:</i>	<i>\$324,059</i>	<i>\$344,610</i>	<i>\$351,232</i>	<i>\$350,456</i>	<i>\$5,846</i>	<i>2%</i>

GOALS:

- Participate in possible pilot projects initiated in collaboration with the Ohio Supreme Court Task Force on Jury Service.
- Continue implementation of the Administration of Justice Fund to support additional services and benefits for jurors waiting in the jury pool.
- Continue to utilize the new jury management software and evaluate operational practices of the Jury Commission.

Court Rehab & Correction

Public Safety

General Fund

0011-0120

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	340,483	342,865	352,335	355,211	12,346	4%
FRINGE BENEFITS:	85,892	103,457	102,415	113,116	9,659	9%
CONTRACT SERVICES:	20,906	23,850	26,040	23,850	0	0%
OPERATING EXPENSES:	33,936	35,503	27,756	35,503	0	0%
<i>TOTAL:</i>	<i>\$481,217</i>	<i>\$505,675</i>	<i>\$508,545</i>	<i>\$527,680</i>	<i>\$22,005</i>	<i>4%</i>

GOALS:

- Continue oversight of CRCS departments, focusing on the continuum of services and collaborative efforts.
- Maximize the collection of financial obligations from clients of all CR & CS departments by promoting stronger inter-departmental communication and focus.
- The Human Resources department will:
 - Continue to manage personnel related policies, update policies as needed and stay current on employment laws to insure policy compliance.
 - Continue to manage the automation of HR and payroll processes by making procedural revisions needed in response to the ERP system, train HR staff and others, as needed, to utilize the new systems, and actively participate in future phases of the ERP implementation.
 - Expand training by developing and implementing follow-up training on policies and procedures after the initial orientation program, monitor all employees completion of mandatory training, and revising current sexual harassment training to cover all types of harassment.
 - Continue to manage the centralized records operations of CR & CS.

Community Supervision

Public Safety

General Fund

0011-0135

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	381,285	366,098	394,540	379,141	13,043	4%
FRINGE BENEFITS:	99,263	114,833	118,299	121,578	6,745	6%
CONTRACT SERVICES:	72,981	83,421	83,360	83,421	0	0%
OPERATING EXPENSES:	8,051	13,350	9,350	13,350	0	0%
<i>TOTAL:</i>	<i>\$561,580</i>	<i>\$577,702</i>	<i>\$605,549</i>	<i>\$597,490</i>	<i>\$19,788</i>	<i>3%</i>

GOALS:

- Manage current operations for security for the Court Operations located in the Justice Block, Community Supervision, and Electronic Monitoring.
- Work with the Court Operations located in the Justice Block to enhance facility security, training of personnel, and emergency response.
- Monitor impact of increased client fees for Electronic Monitoring, implemented 1/1/03.

Correctional Treatment Facility

Public Safety

Special Revenue Fund

207

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	1,867,044	1,916,554	1,907,310	1,981,964	65,410	3%
FRINGE BENEFITS:	589,864	688,787	664,093	715,261	26,474	4%
CONTRACT SERVICES:	425,389	218,782	214,501	219,455	673	0%
OPERATING EXPENSES:	362,193	325,277	656,724	406,030	80,753	25%
TOTAL:	\$3,244,490	\$3,149,400	\$3,442,628	\$3,322,710	\$173,310	6%

GOALS

- Obtain and maintain accreditation by the American Corrections Association.
- Maintain accreditation by the Ohio Department of Alcohol and Drug Addiction Services(ODADAS) for the aftercare program.
- Obtain and maintain ODADAS certification for the residential component of CTF.
- Pursue enhanced program options for clients including vocational program for CTF clients to increase employment opportunities upon discharge and establishment of a halfway house to serve the sober living housing needs of clients upon discharge.
- Address facility related needs such as painting, replacement of carpeting, and elevator repairs.

Felony Diversion Program

Public Safety

Special Revenue Fund

206

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	539,542	544,103	505,813	512,825	(31,278)	-6%
FRINGE BENEFITS:	152,677	177,490	160,483	178,788	1,298	1%
CONTRACT SERVICES:	83,753	99,188	115,790	121,931	22,743	23%
OPERATING EXPENSES:	59,291	55,356	105,742	57,320	1,964	4%
TOTAL:	\$835,262	\$876,137	\$887,828	\$870,864	(\$5,273)	-1%

GOALS:

- Continue to work with the Ohio Department of Rehabilitation and Corrections officials in maintaining staffing levels in the state-funded units in order to adequately supervise high risk/need offenders in the community.
- Pursue an automated case management system for the departments in Court Services so as to increase efficiency and effectiveness in overall case management and communication.
- Increase efforts in areas of collection of fees owed for various departments of the Court of Common Pleas.
- Complete the departments policies and procedures manual.

Common Pleas Civil Mediation

Public Safety

Special Revenue Fund

0165-0010

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	23,682	68,574	53,065	57,380	(11,194)	-16%
FRINGE BENEFITS:	5,366	19,201	16,291	19,557	356	2%
CONTRACT SERVICES:						
OPERATING EXPENSES:	9,100	8,400	2,293	3,900	(4,500)	-54%
<i>TOTAL:</i>	<i>\$38,148</i>	<i>\$96,175</i>	<i>\$71,649</i>	<i>\$80,837</i>	<i>(\$15,338)</i>	<i>-16%</i>

GOALS:

- Continue to provide alternative dispute resolution for civil cases in the Common Pleas Court.
- Evaluate program capacity and any needed program modifications to meet current and future needs.

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CORONER

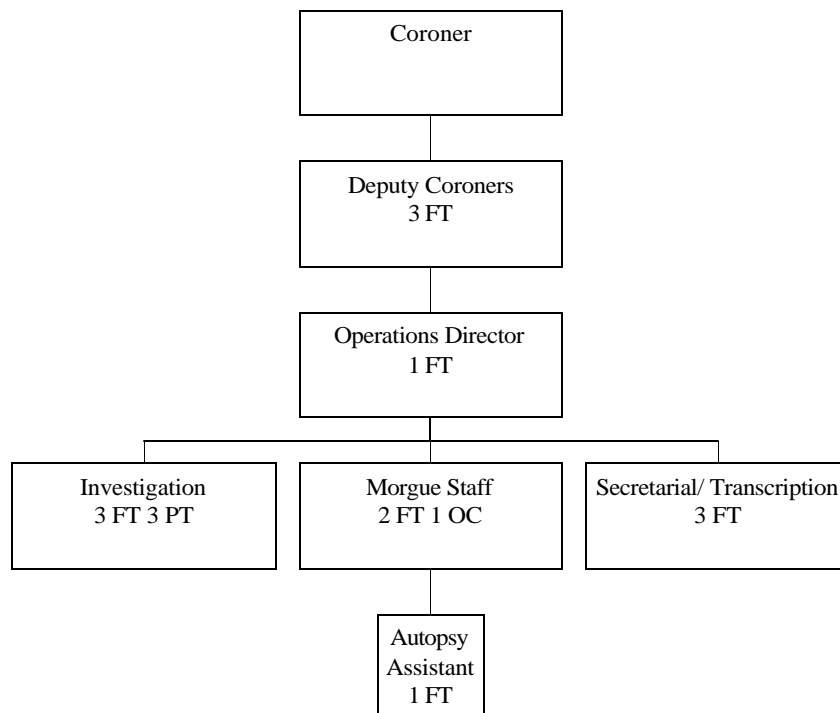
The Coroner's Office is responsible for determining the manner and cause of death for Lucas County citizens as a result of criminal or other violent means. During these investigations, many different procedures may be used. The forensic autopsy includes toxicological examinations that seek substances in the body that may have contributed to the cause of death and microscopic examinations of tissue.

Upon completion of various examinations, a detailed description of the observations written during the progress of the autopsy along with the verdict are filed in this office for use by law enforcement agencies, fire departments, prosecutors, insurance companies, the courts and other interested parties.

In addition to cases in Lucas County, the Coroner and Deputy Coroners conduct autopsies as requested by coroners from seventeen surrounding counties. Lucas County charges the other counties fees for the autopsies performed.

TABLE OF ORGANIZATION

Dept Total = 14



Coroner
Public Safety
General Fund
0011-0134

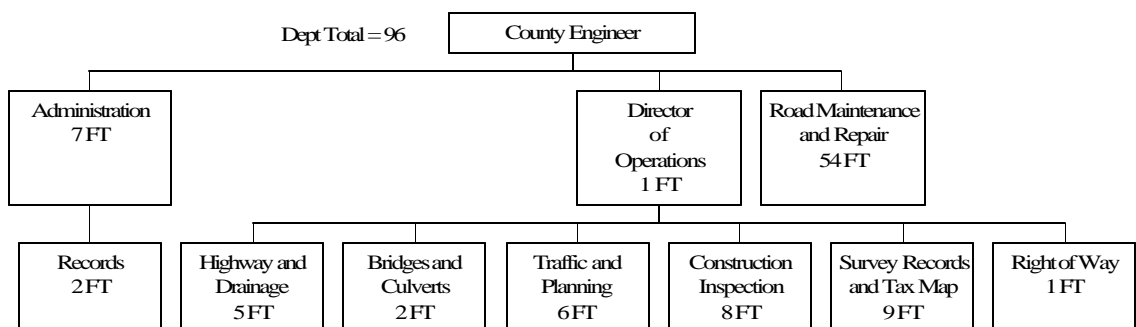
ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	743,351	831,685	784,753	914,612	82,927	10%
FRINGE BENEFITS:	160,416	222,843	188,926	262,269	39,426	18%
CONTRACT SERVICES:	47,642	104,800	82,724	98,800	(6,000)	-6%
OPERATING EXPENSES:	34,573	36,804	29,536	36,804	0	0%
<i>TOTAL:</i>	<i>\$985,982</i>	<i>\$1,196,132</i>	<i>\$1,085,940</i>	<i>\$1,312,485</i>	<i>\$116,353</i>	<i>10%</i>

COUNTY ENGINEER

The County Engineer's mission is to perform his responsibilities as established by the Ohio Revised Code in the most efficient and effective manner possible. These responsibilities are:

- ? Maintenance Repair, widening, resurfacing and reconstruction of pavements and bridges for the 301 mile Lucas County Highway System. Road maintenance duties include traffic control, safety projects, mowing, snow removal, crack sealing, berm repair, pavement repair, roadside ditch and storm drainage improvements, etc.
- ? Maintain public records and surveys for County roads, bridges, drainage systems, and property tax maps.
- ? Advise and provide engineering services to the eleven townships in regard to maintenance, construction and repair of the Township Highway which totals 335 miles. Oversees the design and construction of new subdivisions in unincorporated areas.
- ? Annually inspect and evaluate the condition and load-carrying capacity of 162 bridges on the county and township roadway systems.
- ? Maintain, repair and improve the ditches that have been petitioned by affected property owners. Coordinate clean outs by the Toledo Area Sanitary District.
- ? Administer the Ohio Public Works Programs, the Green Space Conservation Program, the Open Space Program and the Clean Ohio Revitalization fund for Lucas County.
- ? Under certain conditions, participate in road and bridge projects within the cities and villages of the County.

TABLE OF ORGANIZATION



County Engineer

Facilities/CIP

General Fund

0011-0241

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	111,117	117,261	119,649	120,779	3,518	3%
FRINGE BENEFITS:	37,369	33,024	38,011	40,692	7,668	23%
CONTRACT SERVICES:	4,166	1,740	37,047	46,740	45,000	2586%
OPERATING EXPENSES:	45,848	49,424	43,623	49,424	0	0%
<i>TOTAL:</i>	<i>\$198,500</i>	<i>\$201,449</i>	<i>\$238,329</i>	<i>\$257,635</i>	<i>\$56,186</i>	<i>28%</i>

Motor Vehicle & Gasoline

General Government

Special Revenue Fund

0180-0010

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	1,927,094	2,327,212	2,111,758	2,227,398	(99,814)	-4%
FRINGE BENEFITS:	627,394	672,400	623,698	717,303	44,903	7%
CONTRACT SERVICES:	3,204	104,000	13,711	30,150	(73,850)	-71%
OPERATING EXPENSES:	176,452	287,000	176,857	275,435	(11,565)	-4%
<i>TOTAL:</i>	<i>\$2,734,145</i>	<i>\$3,390,612</i>	<i>\$2,926,025</i>	<i>\$3,250,286</i>	<i>(\$140,326)</i>	<i>-4%</i>

GOALS:

- The primary goal for the current year is to preserve our existing roadway system and bridges while maintaining a high level of safety.

Motor Vehicle & Gasoline

General Government

Special Revenue Fund

0180-0020

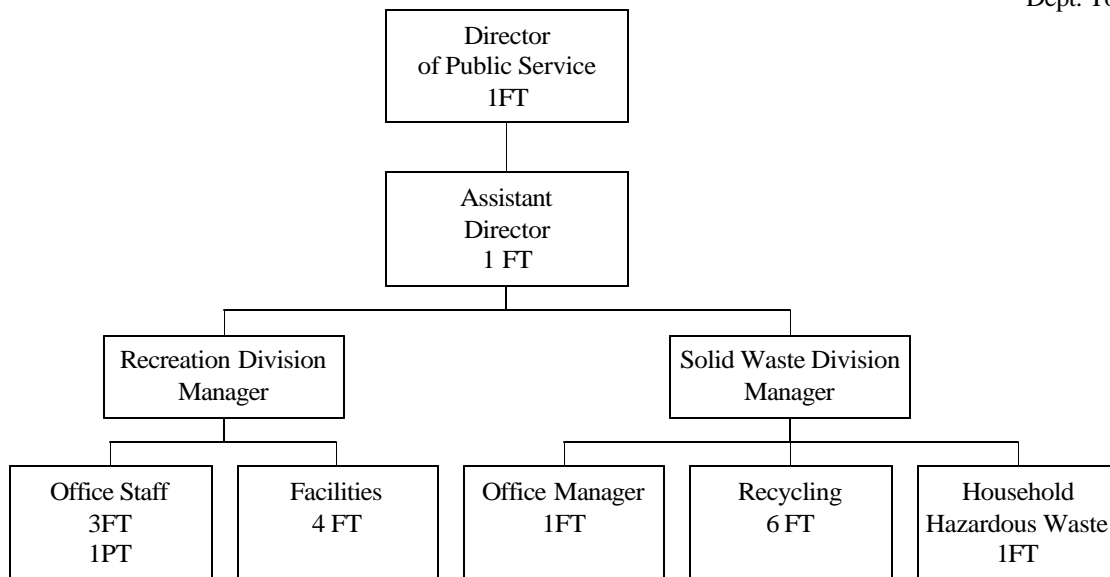
ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	1,994,343	2,050,000	2,051,025	2,225,000	175,000	9%
FRINGE BENEFITS:	769,861	919,100	811,475	1,001,213	82,113	9%
CONTRACT SERVICES:	247,656	240,000	215,186	271,250	31,250	13%
OPERATING EXPENSES:	1,097,097	1,565,790	1,703,229	1,323,850	(241,940)	-15%
<i>TOTAL:</i>	<i>\$4,108,957</i>	<i>\$4,774,890</i>	<i>\$4,780,915</i>	<i>\$4,821,313</i>	<i>\$46,423</i>	<i>1%</i>

DEPARTMENT OF PUBLIC SERVICE

The mission of the Department of Public Service is to serve the citizens of Lucas County and provide the highest quality of public service through environmental and recreation programs with the least amount of economic impact to our community.

TABLE OF ORGANIZATION

Dept. Total = 17



Public Service
General Government
General Fund
0011-0119

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	110,951	37,171	18,566	38,286	1,115	3%
FRINGE BENEFITS:	22,646	14,348	2,871	14,348	0	0%
CONTRACT SERVICES:	5,808	20,000	2,905	20,000	0	0%
OPERATING EXPENSES:	17,246	31,450	6,727	31,450	0	0%
<i>TOTAL:</i>	<i>\$156,650</i>	<i>\$102,969</i>	<i>\$31,068</i>	<i>\$104,084</i>	<i>\$1,115</i>	<i>1%</i>

GOALS:

- Finalize alternatives for reorganizing the department's divisions; Sanitary Engineer, Recreation and Solid Waste.

Solid Waste
General Government
Enterprise Fund
0239-0010

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	395,485	466,500	387,370	396,462	(70,038)	-15%
FRINGE BENEFITS:	108,220	142,624	117,137	145,464	2,840	2%
CONTRACT SERVICES:	552,107	850,000	936,285	866,000	16,000	2%
OPERATING EXPENSES:	320,076	290,032	219,337	384,000	93,968	32%
<i>TOTAL:</i>	<i>\$1,375,888</i>	<i>\$1,749,156</i>	<i>\$1,660,129</i>	<i>\$1,791,926</i>	<i>\$42,770</i>	<i>2%</i>

GOALS:

- Comply with the OEPA approved Solid Waste Plan.
- Increase public education and awareness to reduce, reuse and recycle.
- Implement procedures for a timely update of the Solid Waste Plan.
- Continue to assist cities, townships and villages with bundled service to lower cost and increase recycling.
- Evaluate alternatives to generate revenue for services.

Recreation
General Government
General Fund
0011-0103

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	552,627	517,201	464,653	471,646	(45,555)	-9%
FRINGE BENEFITS:	119,645	141,705	130,513	138,063	(3,642)	-3%
CONTRACT SERVICES:	455,508	388,738	327,904	238,200	(150,538)	-39%
OPERATING EXPENSES:	255,071	281,844	149,964	132,544	(149,300)	-53%
<i>TOTAL:</i>	<i>\$1,382,851</i>	<i>\$1,329,488</i>	<i>\$1,073,034</i>	<i>\$980,453</i>	<i>(349,035)</i>	<i>-26%</i>

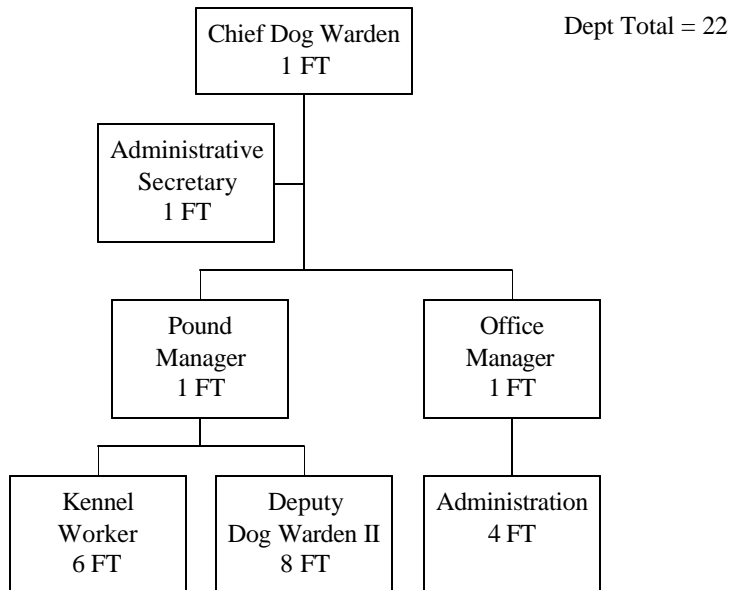
GOALS:

- Continue pursuing the objectives of the Master Plan for the Lucas County Recreation Center.
- Develop partnership to successfully operate Childrens Wonderland.
- Improve utilization of county recreation facilities (i.e., Cooley Canal, Spencer Sharples Park and Wabash Cannonball Trails).
- Explore additional revenues by seeking partnerships.

DOG WARDEN

The Lucas County Dog Warden Department is a law enforcement agency enforcing Ohio laws to protect the public from canine-related problems. This department significantly reduces or eliminates the stray dog population and makes dog owners responsible for their pets. The Dog Warden strives to license all dogs over three months of age in the County and to insure that licensed dogs always wear their current tags. This department also strives to adopt unclaimed strays out to caring, committed, responsible families.

TABLE OF ORGANIZATION



Dog Warden
Public Safety
Special Revenue Fund
0120-0010

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	798,768	877,643	844,583	892,053	14,410	2%
FRINGE BENEFITS:	249,289	309,873	301,487	353,139	43,266	14%
CONTRACT SERVICES:	65,978	70,850	63,699	70,850	0	0%
OPERATING EXPENSES:	213,634	198,233	185,066	203,171	4,938	2%
TOTAL:	\$1,327,669	\$1,456,599	\$1,394,836	\$1,519,213	\$62,614	4%

GOALS:

- Increase revenue via dog license sales.
- Improve management and staff skills through the Human Resources Training Division.
- Continue close cooperation with local law enforcement agencies.
- Increase adoption and spay/neuter by working with the Toledo Humane Society.
- Continue public education/awareness programs related to canine ownership.

DOMESTIC RELATIONS

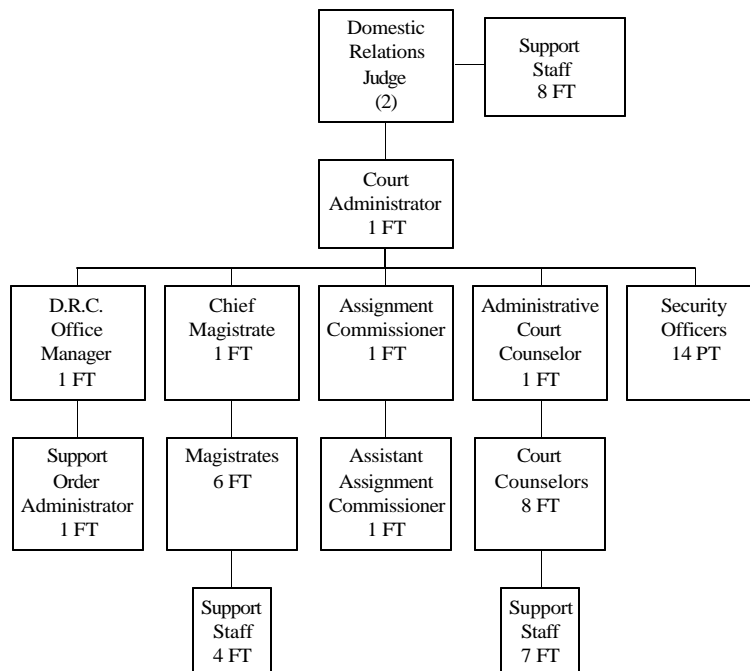
The Domestic Relations Court (D.R.C.) is a division of the Common Pleas Court of Lucas County, Ohio. D.R.C. is empowered by statute to hear all divorce, dissolution, legal separation, and annulment cases, as well as civil domestic violence cases for residents of Lucas County. In addition, the court maintains jurisdiction and continues to adjudicate post-degree hearings regarding such matters as spousal support, child custody, child support, visitation issues, and other related matters.

The Court consists of Administrative Judge Norman G. Zimmelman and Judge David E. Lewandowski. Six Magistrates, nine family counselors, their secretarial staff, the Assignment Office, the Support Order Administrator and the Courts Administrative staff assist the Judges in performing the duties of the Court.

A continued commitment to computer technology allows this court to share a networking file server with two other divisions of the Family Court. This court recognizes the benefits of sharing software and licensing with other departments, enabling us to reduce cost and maintenance. With these savings, the Domestic Relations Court will research the future needs of attorneys, their clients, and our staff, so that we may continue to provide the professional services that are expected of this court.

TABLE OF ORGANIZATION

Dept Total = 42 FT 14 PT



Domestic Relations Court

Public Safety

General Fund

0011-0127

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	1,746,888	1,781,357	1,819,289	1,875,541	94,184	5%
FRINGE BENEFITS:	476,885	568,615	571,755	627,684	59,069	10%
CONTRACT SERVICES:	79,169	75,400	84,130	80,900	5,500	7%
OPERATING EXPENSES:	117,870	117,714	101,835	97,665	(20,049)	-17%
<i>TOTAL:</i>	<i>\$2,420,812</i>	<i>\$2,543,086</i>	<i>\$2,577,010</i>	<i>\$2,681,790</i>	<i>\$138,704</i>	<i>5%</i>

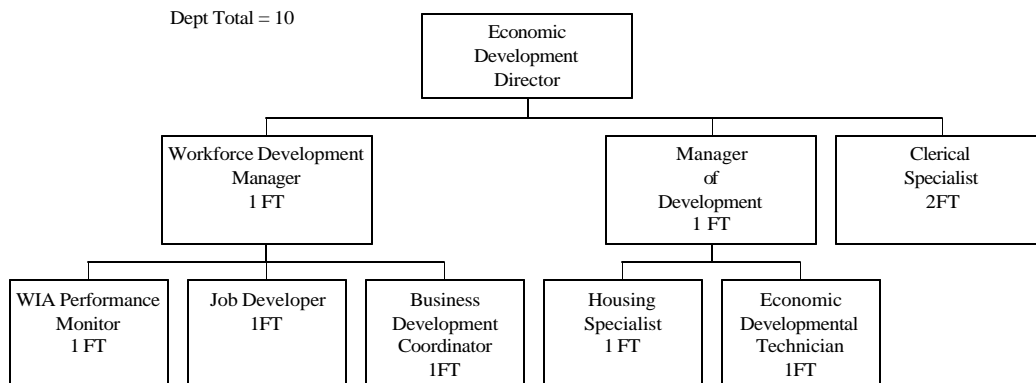
ECONOMIC DEVELOPMENT

The Economic Development Department is created by the Board of County Commissioners under Section 307.07(A) of the Ohio Revised Code. This department duties are to develop and promote plans and programs designed to assure that county resources are efficiently used, economic growth is properly balanced, and that county economic development is coordinated with that of the state and other local governments.

The department is responsible for the development of two County Renewal Areas in Western Lucas County. The department coordinates and makes grants/loans to economic development projects and coordinates incentives available from the State of Ohio and others to assist local employers in expanding and investing in Lucas County. In addition to economic development, the department maintains a County Housing Rehabilitation Program, Community Development Program, and a Housing Revolving Loan Program primarily with state and federal funds.

The department also provides governmental liaison among various County agencies and area local governments as needed for the Board of County Commissioners to enhance regional and County developments.

TABLE OF ORGANIZATION



Economic Development

Economic Development

Special Revenue

0240-0010

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	272,322	248,485	295,125	250,000	1,515	1%
FRINGE BENEFITS:	72,346	84,167	84,553	94,142	9,975	12%
CONTRACT SERVICES:	18,670	30,919	8,573	32,000	1,081	3%
OPERATING EXPENSES:	814,068	1,218,860	1,675,520	612,445	(606,415)	-50%
TOTAL:	\$1,177,406	\$1,582,431	\$2,063,770	\$988,587	(\$593,844)	-38%

GOALS:

- Market the Westwinds Business Park Property.
- Utilize at least 60% of available Revolving Loan Funds.
- Utilize all Economic Development incentives through effective marketing.
- Fully utilize Comprehensive Housing Improvement Program (CHIP) funding.

Workforce Development

Economic Development

Special Revenue

0242-0010

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	69,097	228,722	210,839	369,240	140,518	61%
FRINGE BENEFITS:	11,039	105,000	59,827	145,169	40,169	38%
CONTRACT SERVICES:	11,035	4,092,360	351,291	3,447,852	(644,508)	-16%
OPERATING EXPENSES:	132,678	594,467	240,452	191,831	(402,636)	-68%
<i>TOTAL:</i>	<i>\$223,849</i>	<i>\$5,020,549</i>	<i>\$862,408</i>	<i>\$4,154,092</i>	<i>(\$866,457)</i>	<i>-17%</i>

GOALS:

- Coordinate effectively with companies expanding, investing and creating jobs in conjunction with Workforce Investment of Lucas County.
- Fully utilize all Workforce Investment Act funding.
- Find a permanent location for Workforce One-Stop shop.
- Develop an effective and efficient workforce development program in order to fully utilize all Workforce Investment Act funding.

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EMERGENCY SERVICES

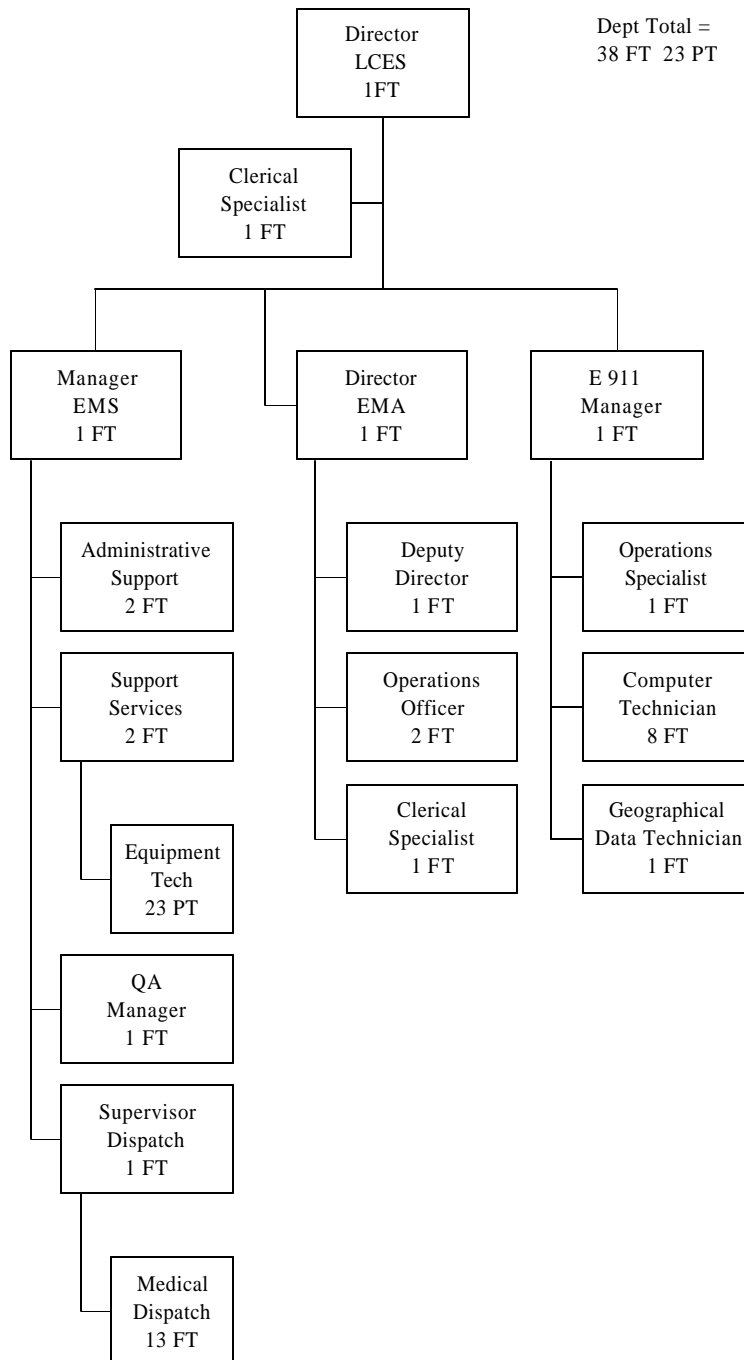
The Department of Emergency Services provides multi-jurisdictional planning, coordination and support for emergency service providers within Lucas County. These services are provided in the functional areas of Emergency 9-1-1, Emergency Medical and Emergency Management.

Emergency 9-1-1 is responsible for providing a county-wide emergency telephone system designed to save lives by minimizing emergency vehicle response time. Emergency 9-1-1 provides call taker/dispatcher training and technical support for eight public safety answering points, maintains a telephone geographical data file to accurately direct emergency vehicles and maintains the computer aided dispatch and telecommunications systems used to identify callers and forward incidents to the proper emergency agency. Additionally, Emergency 9-1-1 is responsible for the acquisition and installation of a county-wide mobile data system and establishing and operation of a consolidated communications center.

It is the mission of Emergency Medical Services (EMS) to help fund, equip, train, coordinate and direct a county-wide pre-hospital emergency medical program dedicated to the highest quality of patient care. EMS provides funding, equipment and maintenance support for a ten vehicle ALS life squad transport system which is manned and operated by various fire departments within Lucas County. EMS paramedic trained dispatchers centrally dispatch the life squads and provide pre-arrival instructions and on-line medical control links to area hospitals. To maintain high patient care standards, EMS provides paramedic protocols, continuing education to licensed paramedics and monitors performance through a quality assurance program.

The Emergency Management Agency (EMA) mitigates from, prepares for, responds to and aids in the recovery from catastrophic disasters and hazardous materials accidents that threaten the community. EMA influences and coordinates federal, state and local governments' emergency preparedness policies through training, exercises and contingency planning. EMA also provides training and information to individuals and organizations in the public and private sectors. In support of this mission, EMA operates an emergency operation center, participates in various contingency exercises and maintains a countywide emergency siren warning system.

TABLE OF ORGANIZATION



Emergency Management Agency

Public Safety

Special Revenue Fund

0350-0010

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	203,621	207,264	210,770	219,600	12,336	6%
FRINGE BENEFITS:	51,550	68,104	60,105	71,359	3,255	5%
CONTRACT SERVICES:	22,180	32,140	16,444	21,600	(10,540)	-33%
OPERATING EXPENSES:	55,208	100,217	205,264	94,573	(5,644)	-6%
<i>TOTAL:</i>	<i>\$332,558</i>	<i>\$407,725</i>	<i>\$492,583</i>	<i>\$407,132</i>	<i>(\$593)</i>	<i>0%</i>

GOALS:

- Participate in county-wide homeland security effort.
- Complete Warning Siren Conversion Project.
- Relocate the Emergency Operation Center.
- Prepare Federal Emergency Management Agency (FEMA) Required All Hazard Mitigation Plan.
- Initiate Community Emergency Response Team (CERT).
- Prepare for and pass the Davis Besse graded exercise.

Emergency Medical Services

Public Safety

Special Revenue Fund

0330-0010

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	951,296	1,017,060	968,884	1,035,067	18,007	2%
FRINGE BENEFITS:	248,172	312,479	284,417	331,977	19,498	6%
CONTRACT SERVICES:	6,024,616	6,433,774	6,569,724	6,677,348	243,574	4%
OPERATING EXPENSES:	1,058,914	1,435,500	1,186,243	1,397,729	(37,771)	-3%
<i>TOTAL:</i>	<i>\$8,282,999</i>	<i>\$9,198,813</i>	<i>\$9,009,268</i>	<i>\$9,442,121</i>	<i>\$243,308</i>	<i>3%</i>

GOALS:

- Develop an electronic run report system.
- Comply with State required reporting.
- Continue Life Squad Replacement Program.
- Implement Automated Emergency Medical Services Dispatch Quality Assurance Program.

Emergency Telephone System - 911

Public Safety

Special Revenue Fund

0329-0010

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	324,972	649,242	390,188	668,720	19,478	3%
FRINGE BENEFITS:	88,037	226,328	117,985	239,639	13,311	6%
CONTRACT SERVICES:	7,392,096	4,169,240	3,448,256	7,096,616	2,927,376	70%
OPERATING EXPENSES:	308,962	399,090	392,145	560,720	161,630	40%
<i>TOTAL:</i>	<i>\$8,114,067</i>	<i>\$5,443,900</i>	<i>\$4,348,574</i>	<i>\$8,565,695</i>	<i>\$3,121,795</i>	<i>57%</i>

GOALS:

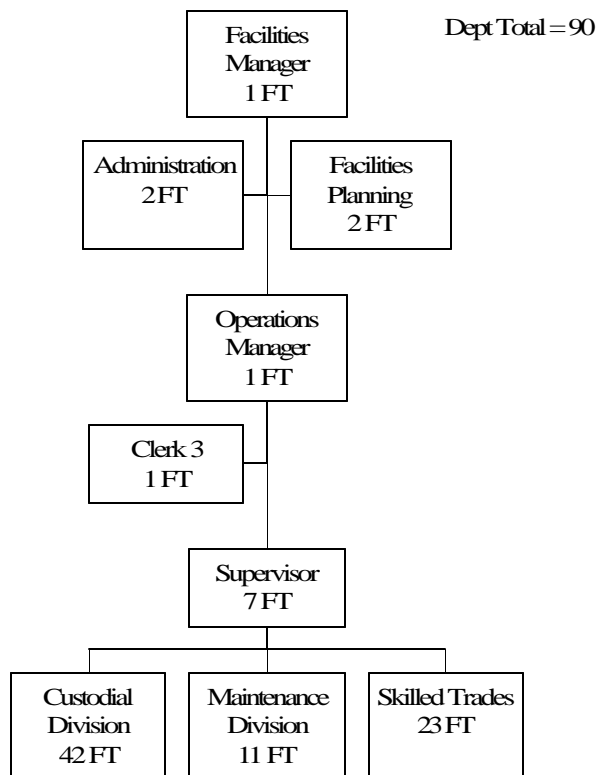
- Research/acquisition of a new Computer Aided Dispatch System.
- Acquisition of Phase II Mobile Data Devices.
- Integration of Mapping and Automatic Vehicle Locator Technologies.

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FACILITIES

The Lucas County Facilities Department is charged with the responsibility of assuring adequate, safe and functional facilities that are capable of supporting all the various County departments in a cost-effective manner. This administrative department provides organizational coordination and support of programs and personnel to sustain the County facilities operations and assets. Building maintenance includes the provision of custodial services, and maintenance, which includes paint, electrical, and plumbing improvements. Other responsibilities include the care of grounds surrounding County buildings and other County agencies.

TABLE OF ORGANIZATION



Facilities
Facilities/CIP
General Fund
0011-0162

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	2,537,159	3,079,852	2,533,204	2,856,298	(223,554)	-7%
FRINGE BENEFITS:	789,453	1,189,949	932,402	1,132,247	(57,702)	-5%
CONTRACT SERVICES:	3,673,666	4,029,961	3,879,439	947,461	(3,082,500)	-76%
OPERATING EXPENSES:	3,630,598	3,967,862	3,758,503	531,762	(3,436,100)	-87%
<i>TOTAL:</i>	<i>\$10,630,877</i>	<i>\$12,267,624</i>	<i>\$11,103,549</i>	<i>\$5,467,768</i>	<i>(\$6,799,856)</i>	<i>-55%</i>

GOALS:

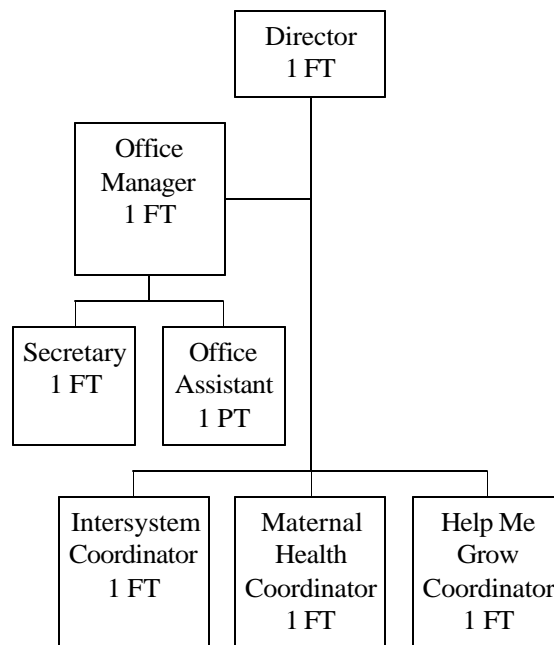
- Increase manpower utilization.
- Continue to develop preventative maintenance procedures in all county owned facilities.
- Improve appearance of public access areas for county owned facilities.
- Eliminate safety hazards at county buildings.

FAMILY AND CHILDREN FIRST COUNCIL

The mission of Family and Children First Council is to support strong, nurturing and healthy families by creating and sustaining a collaborative, accessible and effective system of services.

TABLE OF ORGANIZATION

Dept. Total = 6 FT 1 PT



Family & Children First Council
Social Services
Special Revenue
0156-0010

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	56,807	300,000	227,199	295,640	(4,360)	-1%
FRINGE BENEFITS:	11,287	106,826	75,739	88,404	(18,422)	-17%
CONTRACT SERVICES:	957,971	4,648,500	4,237,240	3,510,006	(1,138,494)	-24%
OPERATING EXPENSES:	11,173	37,000	52,014	38,410	1,410	4%
<i>TOTAL:</i>	<i>\$1,037,238</i>	<i>\$5,092,326</i>	<i>\$4,592,192</i>	<i>\$3,932,460</i>	<i>(\$1,159,866)</i>	<i>-23%</i>

GOALS:

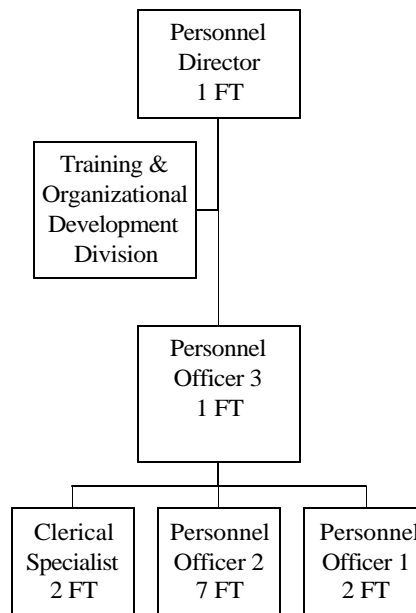
- Development a financial system that coordinates with state and county standards.
- Improve county wide service coordination plan.
- Improve the administrative process for contracts with community partners.
- Improve communication with both internal and external partners.

HUMAN RESOURCES

The mission of the Human Resources Department is to effectively, efficiently, and impartially perform those functions and responsibilities related to the acquisition, development and maintenance of human resources, within the appointing authority of the Board of Lucas County Commissioners, and in a supporting role, based on time and resources, for any other Lucas County appointing authority.

The mission of the Human Resources Department shall be accomplished through the application of professionally accepted human resource management practices and theories. The Human Resources Department shall have responsibility to advise on matters related to interpretation, implementation and administration of employment laws, rules, and regulations and collective bargaining agreements.

TABLE OF ORGANIZATION



Dept. Total = 15

Human Resources
General Government
General
0011-0100

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	430,958	551,883	525,174	568,439	16,556	3%
FRINGE BENEFITS:	108,892	166,549	153,581	177,574	11,025	7%
CONTRACT SERVICES:	105,308	100,250	97,767	100,250	0	0%
OPERATING EXPENSES:	36,372	37,379	28,779	37,379	0	0%
<i>TOTAL:</i>	<i>\$681,530</i>	<i>\$856,061</i>	<i>\$805,301</i>	<i>\$883,642</i>	<i>\$27,581</i>	<i>3%</i>

GOALS:

- Implement the Human Resources/Benefits Peoplesoft System.
- Manage the human resource component of the Early Retirement Incentive Plan approved for Job and Family Services (JFS).
- Complete the development of the Administrative Rules and Regulations that govern the operation of the County Personnel Department.
- Complete an Employee Handbook for the departments under the authority of the Commissioners.

Training & Organizational Development Division

General Government

General Fund

0011-0099

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	67,465	91,417	92,886	94,160	2,743	3%
FRINGE BENEFITS:	15,505	31,367	25,518	33,712	2,345	7%
CONTRACT SERVICES:	210	1,500	1,047	1,500	0	0%
OPERATING EXPENSES:	29,225	24,737	22,972	24,737	0	0%
TOTAL:	\$112,405	\$149,021	\$142,423	\$154,109	\$5,088	3%

GOALS:

- Continue providing Management Core Curriculum, Employee Core Curriculum (including new programs covering customer/public service), and elective programs on various topics as needed.

Offer two "rotations" of the (**L.E.A.D.**) Leaders Emerging and Developing program for prospective leaders.

- Begin a new leadership initiative aimed at existing managers and supervisors.

- Continue to expand our role as "performance improvement consultants" by:

- Working with the Office of Management and Budget on a "management by results" process
- Providing teambuilding services to departments
- Helping departments identify and meet their "on-the-job" training needs
- Assisting departments and individuals with change processes

- Evaluate and, where feasible, implement recommendations from **L.E.A.D.** teams.

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JOB AND FAMILY SERVICES

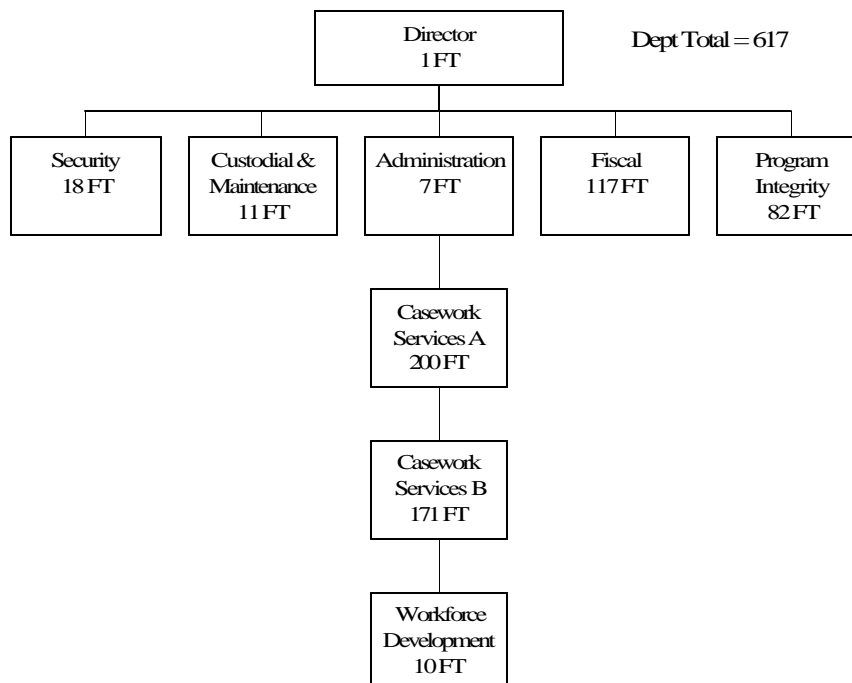
The Lucas County Job and Family Services is a department under the auspices of the Board of County Commissioners which performs three major functions: the administration of Federal and State Public Assistance programs; the administration of Federal, State and County Medical Assistance programs; and the administration of Federal, State and local service and day care programs.

The Public Assistance programs administered by the department include the Federal Temporary Assistance to Needy Families Program, the Federal Food Stamp Program, the State General Assistance Program, the State Disability Assistance Program, and the Federal/State Prevention, Retention, and Contingency Program. The role of the department in these programs includes the determination of eligibility for benefits and the dispensing of them.

The Medical Assistance Program administered by the department includes the Federal Medicaid Programs and the State Disability Assistance Medical Program. The department's role in these programs includes the determination of the eligibility for benefits.

The Social Service Program administered by the department includes the Federal Title XX Program, and State and Federal Programs. The department manages the direct delivery of such services as investigation of neglect/abuse of adults, protective services employment/training program, and a teen-parenting program. Additionally, the department contracts for, monitors, and evaluates the provision of a spectrum of social services and day care services which independent agencies and individuals deliver.

TABLE OF ORGANIZATION



Job and Family Services

Social Services

Special Revenue

0150-0010

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	20,377,271	21,134,000	19,269,020	18,217,100	(2,916,900)	-14%
FRINGE BENEFITS:	5,604,298	7,347,573	6,191,506	6,622,200	(725,373)	-10%
CONTRACT SERVICES:	617,699	2,090,000	693,330	671,000	(1,419,000)	-68%
OPERATING EXPENSES:	51,239,113	49,948,300	45,994,572	49,003,800	(944,500)	-2%
TOTAL:	\$77,838,381	\$80,519,873	\$72,148,428	\$74,514,100	(\$6,005,773)	-7%

GOALS:

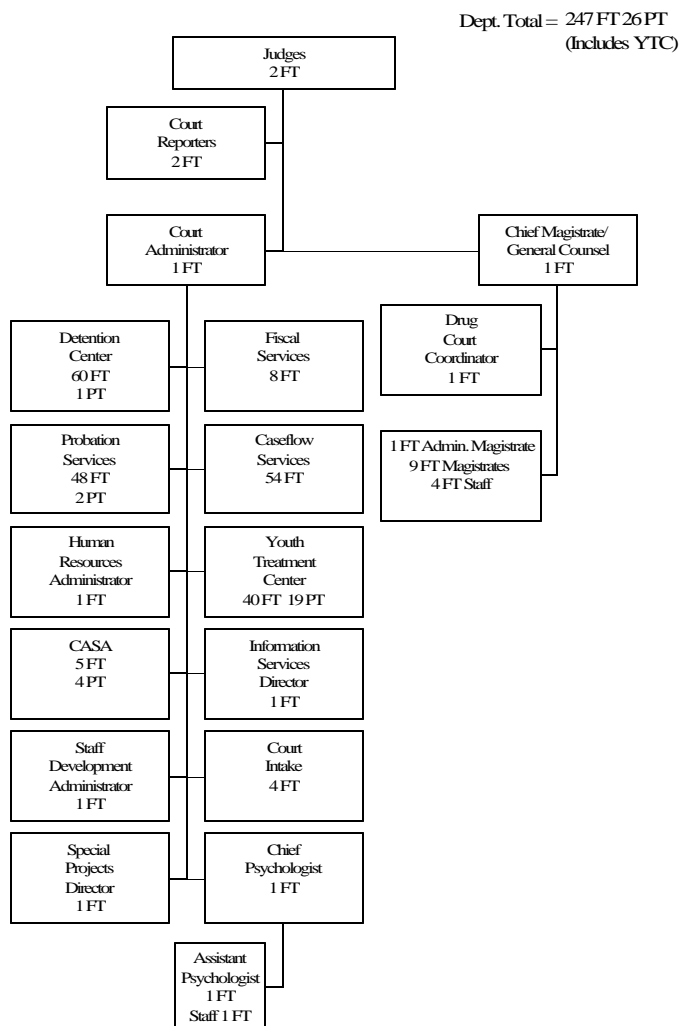
- Meet all State and Federal Standards for Ohio Works First (OWF) (i.e. cash assistance), Food Stamps, and Medicaid programs.
- Reduce the adult OWF caseload by 5%.
- Increase the Participation Rate for those adult recipients in work programs.
- Reduce agency operating costs and increase the purchased services for clients by implementing an employee early retirement incentive plan, thereby allowing the agency to consolidate operations into a single facility by year's end.

JUVENILE COURT

The Court of Common Pleas - Juvenile Division is mandated and governed by law. In fulfilling its mandate the Court's mission is to:

- Ensure public safety.
- Protect the children of the community.
- Preserve families by supporting parents and intervening only when it is in the best interest of the child and/or the community.
- Work with the community to develop and enforce standards of responsible behavior for adults and children.
- Ensure balance between consequences and rehabilitation while holding offenders accountable for their actions.
- Efficiently and effectively operate the services of the court.

TABLE OF ORGANIZATION



Juvenile Court
Public Safety
General Fund
0011-0129

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	5,042,761	5,130,517	5,148,160	5,282,543	152,026	3%
FRINGE BENEFITS:	1,529,019	1,802,563	1,823,452	1,977,879	175,316	10%
CONTRACT SERVICES:	233,229	233,846	182,775	152,059	(81,787)	-35%
OPERATING EXPENSES:	687,879	647,133	656,376	531,238	(115,895)	-18%
<i>TOTAL:</i>	<i>\$7,492,888</i>	<i>\$7,814,059</i>	<i>\$7,810,764</i>	<i>\$7,943,719</i>	<i>\$129,660</i>	<i>2%</i>

Detention Home

Public Safety

General Fund

0011-0131

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	1,993,094	2,082,237	2,095,730	2,093,598	11,361	1%
FRINGE BENEFITS:	571,663	693,671	662,533	745,377	51,706	7%
CONTRACT SERVICES:	324,243	324,684	311,903	324,684	0	0%
OPERATING EXPENSES:	334,850	327,759	269,422	270,000	(57,759)	-18%
<i>TOTAL:</i>	<i>\$3,223,850</i>	<i>\$3,428,351</i>	<i>\$3,339,588</i>	<i>\$3,433,659</i>	<i>\$5,308</i>	<i>0%</i>

Youth Treatment Center

Public Safety

Special Revenue Fund

0203

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	1,389,201	1,488,166	1,417,453	1,473,000	(15,166)	-1%
FRINGE BENEFITS:	347,927	448,116	407,878	442,669	(5,447)	-1%
CONTRACT SERVICES:	136,301	86,512	82,597	78,720	(7,792)	-9%
OPERATING EXPENSES:	120,536	164,542	201,080	48,686	(115,856)	-70%
<i>TOTAL:</i>	<i>\$1,993,965</i>	<i>\$2,187,336</i>	<i>\$2,109,009</i>	<i>\$2,043,075</i>	<i>(\$144,261)</i>	<i>-7%</i>

OFFICE OF MANAGEMENT AND BUDGET

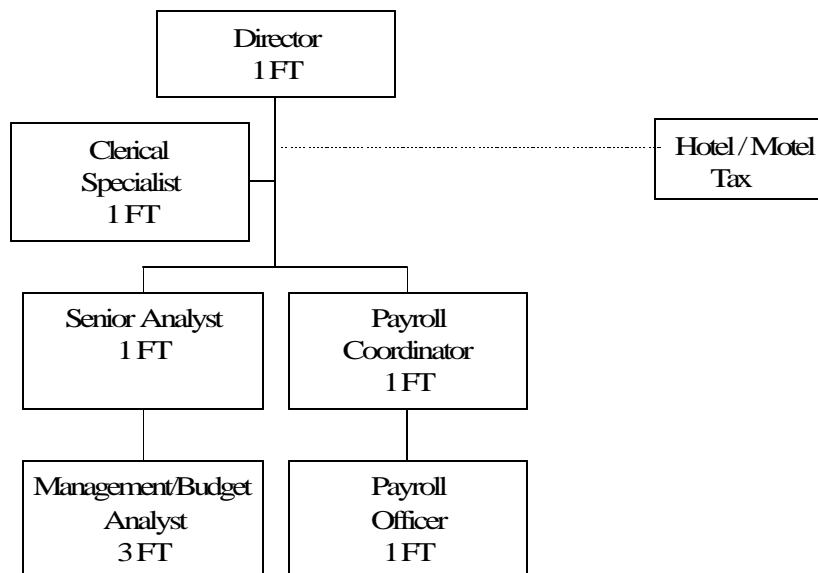
The Office of Management and Budget is responsible for the preparation of the County Appropriation Budget and monitoring the financial condition of the County. The Office is comprised of the payroll division, which monitors the attendance of employees and payroll issues, and the management and budget division for budgeting, financial and analytical functions.

The Office of Management and Budget annually prepares the County Appropriation Budget, Capital Budget, and Annual Information Statement. The analysts maintain liaison with assigned departments for budgeting and contractual issues, formulate recommendations and perform analyses for the County Administrator and Commissioners regarding operations, policy issues and financial concerns. The office maintains the fiscal health of the County and provides revenue projections and debt management to meet the changing financial needs of the County.

This office is also responsible for the monitoring of prevailing wages for all County public improvement projects and the oversight of County lodging taxes as permitted by the Ohio Revised Code.

TABLE OF ORGANIZATION

Dept Total = 8



Office of Management and Budget

General Government

General Fund

0011-0102

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	291,452	336,470	318,792	350,033	13,563	4%
FRINGE BENEFITS:	76,598	99,188	89,700	106,814	7,626	8%
CONTRACT SERVICES:	27,959	55,500	37,458	55,500	0	0%
OPERATING EXPENSES:	40,780	39,888	28,514	39,888	0	0%
<i>TOTAL:</i>	<i>\$436,788</i>	<i>\$531,046</i>	<i>\$474,464</i>	<i>\$552,235</i>	<i>\$21,189</i>	<i>4%</i>

GOALS:

- Implement new Peoplesoft Financial Software in coordination with the Auditor's Office.
- Work with Support Services to revise and improve workflow procedures for purchasing/accounts payable functions.
- Redesign of the Budget Document for 2004.
- Initiate a performance-based budget pilot with a Commissioner controlled department.

Hotel Administration

General Government

General Fund

0011-0115

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	42,423	40,706	40,367	44,030	3,324	8%
FRINGE BENEFITS:	7,446	9,814	9,425	10,608	794	8%
CONTRACT SERVICES:	0	0	0	0	0	
OPERATING EXPENSES:	4,416	11,301	3,296	14,994	3,693	33%
<i>TOTAL:</i>	<i>\$54,285</i>	<i>\$61,821</i>	<i>\$53,088</i>	<i>\$69,632</i>	<i>\$7,811</i>	<i>13%</i>

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PROBATE COURT

Probate Court – A special division of the Common Pleas Court in each of Ohio’s 88 counties whose primary function is to oversee the administration of decedents’ estates.

In addition, the Probate Court jurisdiction includes but is not limited to guardianships, conservatorships, consent for medical treatment, mental illness and mental retardation, adoptions, registration and correction of birth, changes of name, marriage licenses, land appropriations, testamentary and inter vivos trusts, and appointments to boards and commissions.

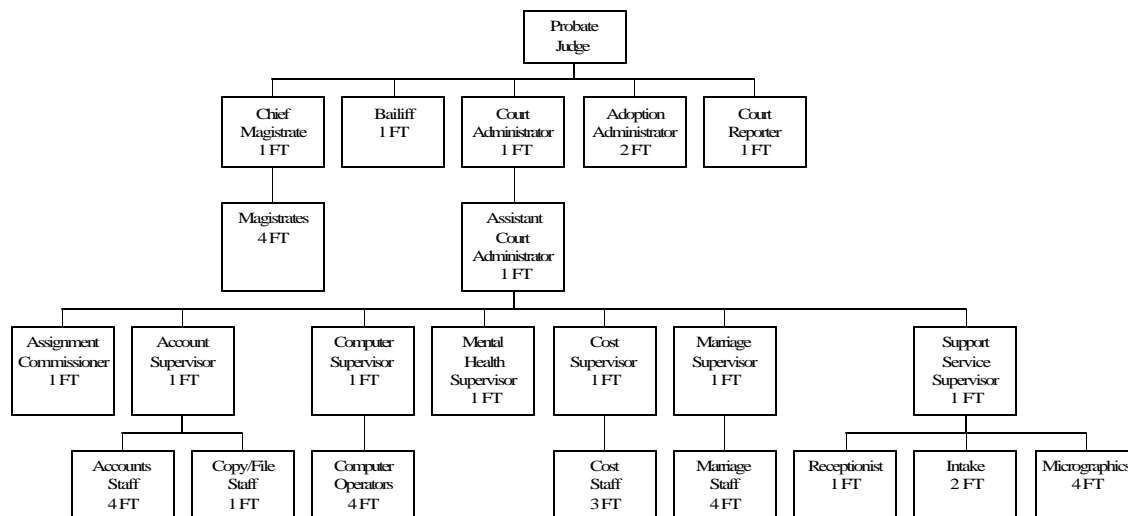
It is the mission of the Lucas County Probate Court to fulfill both the constitutional and statutory responsibilities of the judiciary and to provide the highest level of public service to the community.

In interacting with all citizens having contact with the Court, the Lucas County Probate Court will strive to fulfill its duties courteously, efficiently and effectively, and provide:

- ?? Access to justice
- ?? Expeditious and timely disposition of all matters
- ?? Equality, fairness and integrity
- ?? Independence and accountability
- ?? Public trust and confidence

TABLE OF ORGANIZATION

Dept Total = 42



Probate Court

Public Safety

General Fund

0011-0132

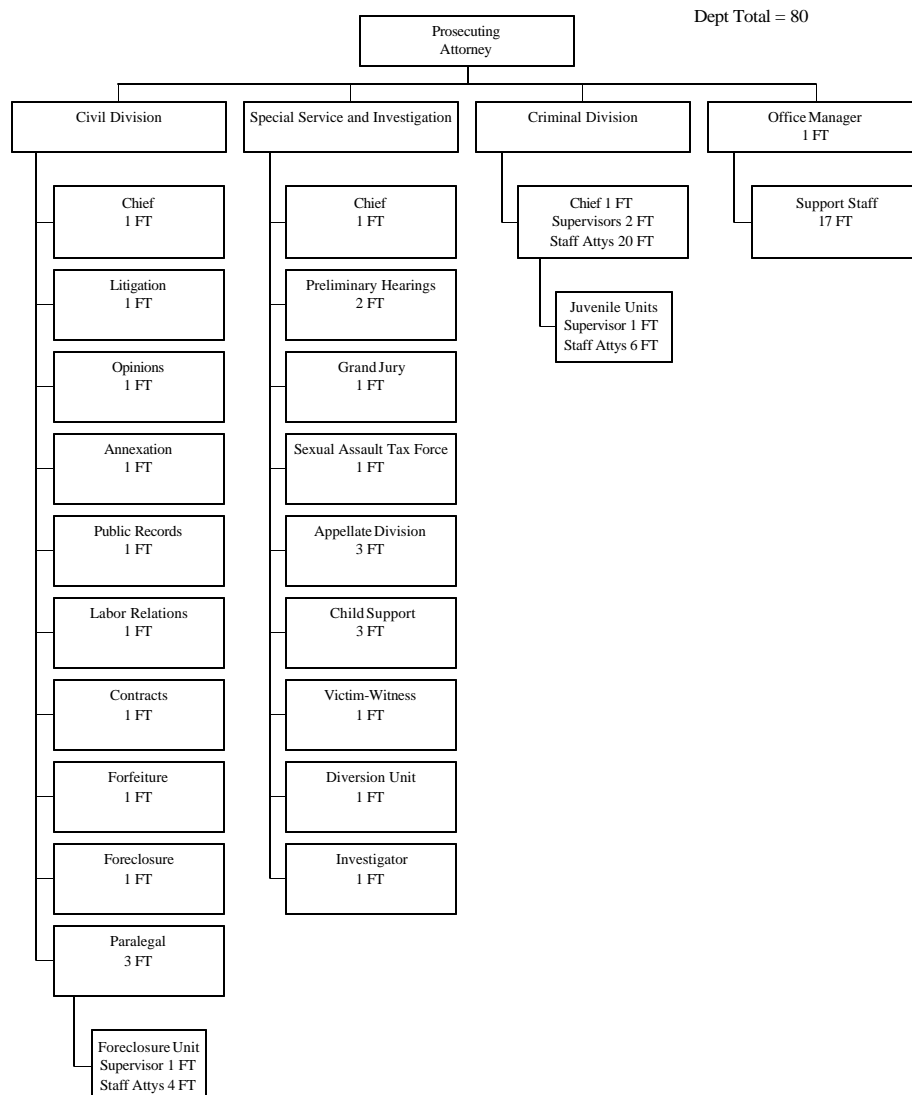
ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	1,393,996	1,362,546	1,423,637	1,433,902	71,356	5%
FRINGE BENEFITS:	398,562	476,339	455,575	502,890	26,551	6%
CONTRACT SERVICES:	38,607	73,640	55,832	43,640	(30,000)	-41%
OPERATING EXPENSES:	104,719	66,500	72,189	66,500	0	0%
<i>TOTAL:</i>	<i>\$1,935,884</i>	<i>\$1,979,025</i>	<i>\$2,007,234</i>	<i>\$2,046,932</i>	<i>\$67,907</i>	<i>3%</i>

PROSECUTOR

The responsibilities of the County Prosecutor include: the prosecution of persons charged with felony offenses; serving as the legal advisor and attorney for all County elected officials, boards and agencies of the County; handling the legal proceedings involved with juveniles who violate the law; researching, drafting and arguing all appeals of criminal and civil cases emanating from Lucas County; and representing the various township trustees. The primary function of the Prosecutor is to prosecute all criminal cases in the County punishable by a prison sentence.

The DTAC Division renders legal services in connection with collection of delinquent real property, personal property and manufactured home taxes and assessments. The legal services rendered also involve coordination and cooperation with the City of Toledo in connection with its appropriate cases, collection of sewer and water charges, collection of sidewalk assessments, nuisance abatements, collection of demolition charges and the land bank program.

TABLE OF ORGANIZATION



Prosecutor
Public Safety
General Fund
0011-0109

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	3,884,695	3,901,629	3,904,871	4,019,844	(118,215)	-3%
FRINGE BENEFITS:	914,723	1,126,184	1,054,259	1,162,263	(36,079)	-3%
CONTRACT SERVICES:	10,973	12,000	11,183	12,000	0	0%
OPERATING EXPENSES:	180,171	177,782	163,891	178,456	(674)	0%
<i>TOTAL:</i>	<i>\$4,990,562</i>	<i>\$5,217,595</i>	<i>\$5,134,204</i>	<i>\$5,372,563</i>	<i>(\$154,968)</i>	<i>-3%</i>

Delinquent Foreclosure Fund - Prosecutor

Public Safety

Special Revenue

0358-0002

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	420,630	488,014	419,720	454,586	(33,428)	-7%
FRINGE BENEFITS:	96,303	133,719	102,166	143,444	9,725	7%
CONTRACT SERVICES:	3,957	3,500	3,752	4,000	500	14%
OPERATING EXPENSES:	213,684	274,396	187,996	274,000	(396)	0%
TOTAL:	\$734,574	\$899,629	\$713,635	\$876,030	(\$23,599)	-3%

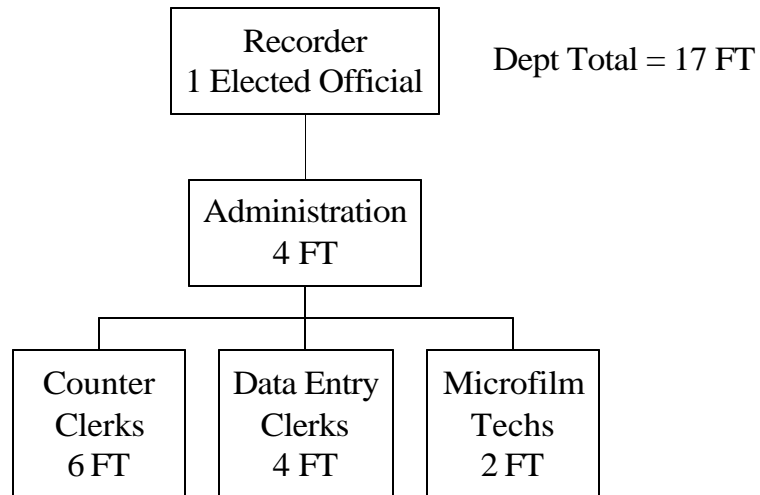
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RECORDER

The mission of the Recorder's Office is always to maintain the integrity of the public records that the office is charged with indexing, recording and maintaining. The ability to provide this information to the public in a way that is swift, accurate, economical and friendly is always important.

After implementing an on-line dial in system, we are now working to add imaging and scanning to our system.

TABLE OF ORGANIZATION



Recorder
Public Safety
General Fund
0011-0182

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	528,941	542,435	519,515	557,242	14,807	3%
FRINGE BENEFITS:	164,353	201,351	186,820	205,189	3,838	2%
CONTRACT SERVICES:	19,517	20,615	12,982	20,615	0	0%
OPERATING EXPENSES:	56,826	67,384	55,308	67,384	0	0%
<i>TOTAL:</i>	<i>\$769,638</i>	<i>\$831,785</i>	<i>\$774,625</i>	<i>\$850,430</i>	<i>\$18,645</i>	<i>2%</i>

GOALS:

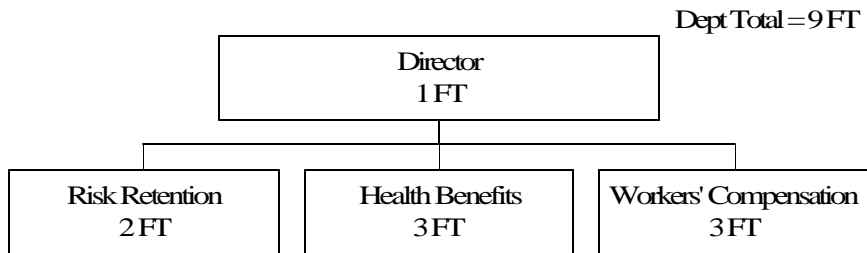
- To maintain imaging and scanning equipment.
- To complete back-file conversion of five million images in Recorder's Office.
- To have our index on the Recorder's web page in 2003.

RISK MANAGEMENT

The primary mission of Risk Management is to control Lucas County's liability, control and reduce the cost of insurance, including worker's compensation, and maintain as high a level of benefits for Lucas County employees as possible. The means employed to reach these goals include:

- ?? A strong safety program to prevent workplace injuries;
- ?? Paying prompt attention to those who have been injured;
- ?? Returning injured workers to the workplace;
- ?? Negotiating benefit packages that promote a high level of health and wellness;
- ?? Reducing other risks the County may incur.

TABLE OF ORGANIZATION



Risk Management
General Government
Internal Service Fund
0405-0010

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	145,928	146,376	142,717	157,112	10,736	7%
FRINGE BENEFITS:	679,541	864,507	848,454	1,191,317	326,810	38%
CONTRACT SERVICES:	3,163	112,230	3,502	32,200	(80,030)	-71%
OPERATING EXPENSES:	157,563	1,029,059	767,080	1,028,200	(859)	0%
<i>TOTAL:</i>	<i>\$986,196</i>	<i>\$2,152,172</i>	<i>\$1,761,754</i>	<i>\$2,408,829</i>	<i>\$256,657</i>	<i>12%</i>

GOALS:

- Continue to educate management, citizens, and employees about the benefits and necessity of a well managed Risk Management program.
- Continue to work with Facilities to resolve safety issues at various county buildings.
- Offer annual safety/educational training to individuals responsible for the upkeep of county facilities.

Self Funded Health Insurance

General Government

Internal Service Fund

0403-0010

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	113,823	117,822	121,535	136,418	18,596	16%
FRINGE BENEFITS:	278,960	313,439	294,850	554,817	241,378	77%
CONTRACT SERVICES:	127,790	297,800	208,682	267,800	(30,000)	-10%
OPERATING EXPENSES:	18,918,825	23,759,000	20,417,386	20,424,800	(3,334,200)	-14%
<i>TOTAL:</i>	\$19,439,398	\$24,488,061	\$21,042,453	\$21,383,835	(\$3,104,226)	-13%

GOALS:

- Work through the Lucas County Health Care Cost Containment Board to control escalating health care costs.

Self Funded Workers Compensation

General Government

Internal Service Fund

0406-0010

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	119,847	127,013	122,385	135,855	8,842	7%
FRINGE BENEFITS:	25,186	30,092	27,974	35,238	5,146	17%
CONTRACTSERVICES:	38,500	65,000	46,150	65,000	0	0%
OPERATING EXPENSES:	1,848,534	2,264,350	545,014	2,236,200	(28,150)	-1%
<i>TOTAL:</i>	<i>\$2,032,067</i>	<i>\$2,486,455</i>	<i>\$741,523</i>	<i>\$2,472,293</i>	<i>(\$14,162)</i>	<i>-1%</i>

GOALS:

- Work with all county departments to reduce workplace injuries.

SANITARY ENGINEER

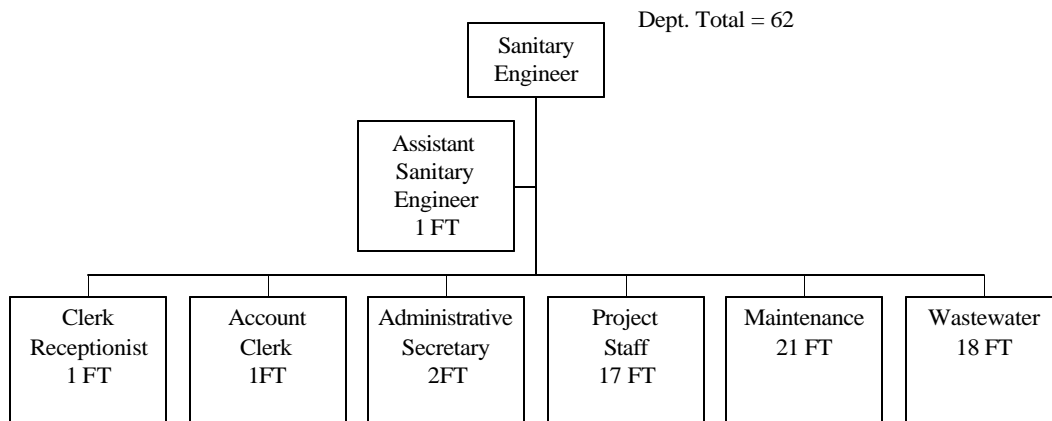
The Sanitary Engineer Department operates through the authority of the Board of County Commissioners of Lucas County. Services that the department provides to its customers include: Water Distribution, Wastewater Collection, Wastewater Treatment, Customer Services, Engineering and Inspection.

Water Distribution involves the ongoing maintenance, repair and replacement of water lines, meters, valves, fire hydrants, pump stations and storage facilities.

Wastewater collection involves the ongoing maintenance, repair and replacement of sanitary sewer mains, manholes and sewage pumping stations.

Engineering Services provide for the permitting, design, plan review and inspection of public and private water and wastewater capital improvements.

TABLE OF ORGANIZATION



Sanitary Engineer

Facilities/CIP

Enterprise Fund

0230-0010

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	2,048,700	2,097,479	2,224,374	2,522,167	424,688	20%
FRINGE BENEFITS:	586,656	715,003	739,949	849,968	134,965	19%
CONTRACT SERVICES:	169,617	200,000	124,584	192,000	(8,000)	-4%
OPERATING EXPENSES:	688,592	780,225	627,426	752,500	(27,725)	-4%
<i>TOTAL:</i>	<i>\$3,493,565</i>	<i>\$3,792,707</i>	<i>\$3,716,332</i>	<i>\$4,316,635</i>	<i>\$523,928</i>	<i>14%</i>

GOALS:

- Provide prompt and courteous response to customer inquiries and concerns on the water and sewer systems.
- Improve water and sanitary sewer system reliability and performance.
- Provide immediate access to current and proposed utility information.
- Continue the implementation of Qualserve, a continuous improvement process.
- Negotiate an acceptable method of remediation at the King Road Landfill.
- Expand coverage of the Lucas County water district.
- Pursue intergovernmental agreement to provide county-wide access to public water system.

Wastewater Treatment
Facilities/CIP
Enterprise Fund
0234-0010

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	792,475	868,950	840,971	920,493	51,543	6%
FRINGE BENEFITS:	235,919	301,850	288,219	350,768	48,918	16%
CONTRACT SERVICES:	832,085	850,000	816,461	860,000	10,000	1%
OPERATING EXPENSES:	354,423	507,900	364,015	544,900	37,000	7%
TOTAL:	\$2,214,902	\$2,528,700	\$2,309,666	\$2,676,161	\$147,461	6%

GOALS

- To meet and/or exceed all federal, state and local requirements in accordance with the National Pollutant Discharge Elimination System (NPDES) permit.
- Begin construction of the 7.5 million gallon a day expansion at the Maumee River Wastewater Treatment Plant.

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LUCAS COUNTY SHERIFF'S OFFICE

The Sheriff of Lucas County shall discharge the duties of his office in accordance with the provisions of Chapter 311 of the Ohio Revised Code and all related statutes. The Sheriff shall organize his office in such a way as to insure that the citizens of Lucas County receive efficient and effective service in all areas of responsibility. The Sheriff shall regularly review and assess the service requirements of the citizens of Lucas County and direct his operations toward fulfilling those requirements. In order to assist in this process, the Sheriff will structure his office in three divisions with the following missions:

1) LAW ENFORCEMENT

The Law Enforcement Division of the Lucas County Sheriff's Office shall furnish, patrol and investigative police services for the citizens in all unincorporated areas of the County and will provide support services to other police agencies as determined by need. Law Enforcement personnel will participate in multi-jurisdictional special units and task forces in conjunction with local, state and federal agencies to address specific areas of criminal activity.

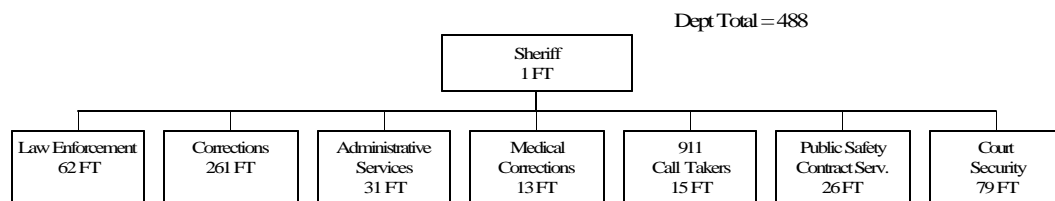
2) CORRECTIONS

The Corrections Division of the Lucas County Sheriff's Office shall supervise and maintain the Lucas County Corrections Center and related programs and services. The Corrections Division shall house inmates in conditions that safeguard the security of the community and shall meet all statutory and constitutional provisions established for the care of prisoners. The Sheriff shall work with local and state officials to limit correctional overcrowding and to devise programs that allow offenders to be safely returned to the community.

3) ADMINISTRATIVE SERVICES

The Administrative Services Division of the Lucas County Sheriff's Office shall provide effective budgetary, fiscal and management services for the Sheriff. These include compilation of an annual budget, payroll and purchasing procedures, and liaison with support facilities to local courts through process service, sale of condemned/confiscated property, and security within court buildings and other areas.

TABLE OF ORGANIZATION



Sheriff - Law Enforcement

Public Safety

General Fund

0011-0179

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	3,348,887	3,021,601	3,686,470	4,254,967	1,233,366	41 %
FRINGE BENEFITS:	911,000	1,084,318	1,122,355	1,523,978	439,660	41 %
CONTRACT SERVICES:	250,443	300,000	266,830	300,000	0	0 %
OPERATING EXPENSES:	406,294	318,926	222,066	234,926	(84,000)	-26 %
<i>TOTAL:</i>	<i>\$4,916,623</i>	<i>\$4,724,845</i>	<i>\$5,297,721</i>	<i>\$6,313,871</i>	<i>\$1,589,026</i>	<i>34%</i>

Public Safety Court Security

Public Safety

General Fund

0011-0177

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	2,980,741	3,001,228	2,756,923	2,767,270	233,958	8%
FRINGE BENEFITS:	864,178	1,052,150	957,020	1,092,900	(40,750)	-4%
CONTRACT SERVICES:	0	0	0	0		
OPERATING EXPENSES:	33,044	52,200	56,210	61,400	(9,200)	-18%
<i>TOTAL:</i>	<i>\$3,877,963</i>	<i>\$4,105,578</i>	<i>\$3,770,153</i>	<i>\$3,921,570</i>	<i>\$184,008</i>	<i>4%</i>

Public Safety Contracts

Public Safety

General Fund

0011-0176

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	616,217	613,189	326,791	385,327	(227,862)	-37%
FRINGE BENEFITS:	213,857	241,004	151,050	151,200	(89,804)	-37%
CONTRACT SERVICES:	0	0	0	0		
OPERATING EXPENSES:	6,960	10,500	10,607	9,100	(1,400)	-13%
<i>TOTAL:</i>	<i>\$837,033</i>	<i>\$864,693</i>	<i>\$488,447</i>	<i>\$545,627</i>	<i>(\$319,066)</i>	<i>-37%</i>

Sheriff 911 Call Takers

Public Safety

General Fund

0011-0175

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	431,802	461,306	419,596	0	(461,306)	-100%
FRINGE BENEFITS:	150,229	192,546	159,387	0	(192,546)	-100%
CONTRACT SERVICES:	0	0	0	0		
OPERATING EXPENSES:	5,965	12,000	11,044	0	(12,000)	-100%
TOTAL:	\$587,997	\$665,852	\$590,028	\$0	(\$665,852)	-100%

Sheriff - Correction Center

Public Safety

General Fund

0011-0181

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	10,759,210	10,548,429	11,330,883	12,220,277	1,671,848	16%
FRINGE BENEFITS:	3,143,734	3,798,628	3,610,935	4,303,037	504,409	13%
CONTRACT SERVICES:	708,333	871,160	737,427	871,160	0	0%
OPERATING EXPENSES:	442,284	529,506	572,824	600,406	70,900	13%
<i>TOTAL:</i>	<i>\$15,053,561</i>	<i>\$15,747,723</i>	<i>\$16,252,069</i>	<i>\$17,994,880</i>	<i>\$2,247,157</i>	<i>14%</i>

Sheriff - Administration

Public Safety

General Fund

0011-0180

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	1,302,917	1,439,831	1,405,122	1,498,948	59,117	4%
FRINGE BENEFITS:	315,660	410,351	375,327	465,292	54,941	13%
CONTRACT SERVICES:	100,294	98,500	59,959	98,500	0	0%
OPERATING EXPENSES:	309,405	322,667	325,217	320,584	(2,083)	-1%
TOTAL:	\$2,028,277	\$2,271,349	\$2,165,625	\$2,383,324	\$111,975	5%

GOALS:

- Improve upon the measurable criteria for upgrading operations established by the American Correctional Associations accreditation process.
- Expand the range of costs that are retrievable and allowable in accordance with the Ohio Revised Code for the Inmate Reimbursement Program (Pay for Stay).
- Enhance the knowledge, skills, and abilities of the employees through continued in -service training.
- Improve the reliability, timeliness, and quality of shared data.
- Provide skills to elementary school children to recognize social pressures to experiment with tobacco, alcohol and other drugs through D.A.R.E.
- Focus the momentum of the entire law enforcement community to ensure that proposed solutions to criminal and violent behavior are fully implemented.
- Continue to develop local strategies for Homeland Security through collaborative efforts of the Lucas County Terrorism Task Force.
- Continue to develop strategies and implement programs to reduce the incidents of domestic violence in Lucas County.

Medical Correction Center

Public Safety

General Fund

0011-0117

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	572,482	659,341	613,631	787,430	128,089	19%
FRINGE BENEFITS:	124,441	178,818	159,473	200,480	21,662	12%
CONTRACT SERVICES:	267,252	269,700	123,319	269,700	0	0%
OPERATING EXPENSES:	122,097	87,500	265,879	87,500	0	0%
<i>TOTAL:</i>	<i>\$1,086,272</i>	<i>\$1,195,359</i>	<i>\$1,162,301</i>	<i>\$1,345,110</i>	<i>\$149,751</i>	<i>13%</i>

Sheriff - Springfield Township Policing

Public Safety

Special Revenue

0420-0010

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	BUDGET PERCENT
SALARIES:	175,233	189,431	407,940	277,129	87,698	46%
FRINGE BENEFITS:	50,310	123,632	152,746	179,595	55,963	45%
CONTRACT SERVICES:	0	171,320	0	0	(171,320)	-100%
OPERATING EXPENSES:	85,852	93,500	4,800	85,820	(7,680)	-8%
<i>TOTAL:</i>	<i>\$311,395</i>	<i>\$577,883</i>	<i>\$565,486</i>	<i>\$542,544</i>	<i>(\$35,339)</i>	<i>-6%</i>

Sheriff - L.M.H.A. Policing

Public Safety

Special Revenue

0420-0011

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	0	172,056	121,539	72,056	(100,000)	-58%
FRINGE BENEFITS:	0	66,513	36,849	66,513	0	0%
CONTRACT SERVICES:	0	0	0	0	0	0%
OPERATING EXPENSES:	0	3,600	1,440	3,600	0	0%
<i>TOTAL:</i>	<i>\$0</i>	<i>\$242,169</i>	<i>\$159,828</i>	<i>\$142,169</i>	<i>(\$100,000)</i>	<i>-41%</i>

SUPPORT SERVICES

The Central Service Department has five divisions that provide a wide variety of internal services to county agencies and departments.

Central Copy/Mail Center: This division functions as a daily mail service for the downtown County agencies and as a mail depot for interoffice mail. It also provides copying services and distributes copy and printer paper and County forms to County agencies.

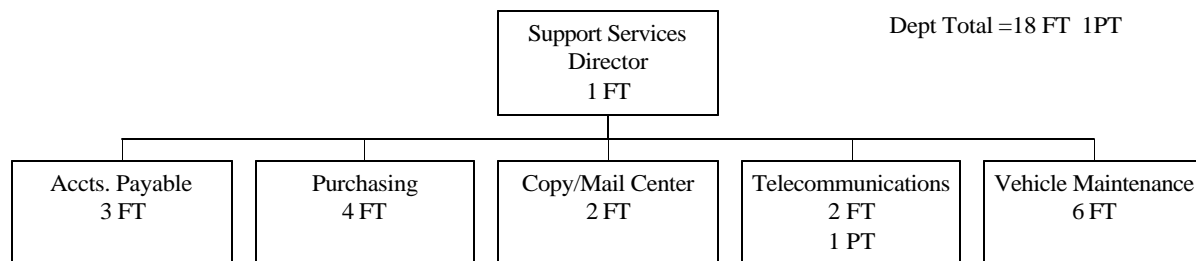
Telecommunications: This division is responsible for providing an operator for the County departments tied into the County's downtown phone system. It also receives and dispenses the telephone billings for the majority of the County agencies.

Purchasing: This division monitors and purchases office supplies, vehicles and equipment for County departments and agencies while complying with the ORC and sees that purchases are satisfactory and meets departmental/agency needs.

Accounts Payable: This division oversees the payment and posting of invoices toward purchase orders and prepares a schedule of payment. It also oversees payment of public defenders, utilities, training and contracts.

Vehicle Maintenance: This division is responsible for maintenance of various County department vehicles, purchases and dispenses fuel to same.

TABLE OF ORGANIZATION



Support Services
General Government
General Fund
0011-0118

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	271,530	279,778	269,390	288,171	8,393	3%
FRINGE BENEFITS:	78,766	94,720	90,623	102,215	7,495	8%
CONTRACT SERVICES:	0	30	0	0	(30)	-100%
OPERATING EXPENSES:	32,808	18,751	16,120	18,315	(436)	-2%
<i>TOTAL:</i>	<i>\$383,104</i>	<i>\$393,279</i>	<i>\$376,133</i>	<i>\$408,701</i>	<i>\$15,422</i>	<i>4%</i>

GOALS:

- Redesign Purchasing and Accounts Payable workflow with the Office of Management and Budget and the Auditor.
- Upgrade the skills of the workforce to fully utilize the Peoplesoft software.
- Expand the opportunities for consolidated/county-wide bids among County departments/agencies and other local governments.
- Implement web-based procurement.
- Improve involvement of certified minority-owned, women-owned and veteran-owned businesses in county procurement.

Central Supplies
General Government
Internal Service
0400-0010

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	46,870	48,274	49,434	52,164	3,890	8%
FRINGE BENEFITS:	16,264	19,415	19,174	21,712	2,297	12%
CONTRACT SERVICES:	64,296	98,000	66,633	79,400	(18,600)	-19%
OPERATING EXPENSES:	776,275	754,470	703,231	747,000	(7,470)	-1%
<i>TOTAL:</i>	<i>\$903,706</i>	<i>\$920,159</i>	<i>\$838,471</i>	<i>\$900,276</i>	<i>(\$19,883)</i>	<i>-2%</i>

GOALS:

- Improve in-house utilization of copier capabilities.
- Expand electronic transfers of documents to the copy center to improve turn around time.
- Develop an efficient county-wide mail delivery system.

Telecommunications Service

General Government

Internal Service

0402-0010

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	91,390	93,890	92,255	97,265	3,375	4%
FRINGE BENEFITS:	26,154	33,120	31,381	35,885	2,765	8%
CONTRACT SERVICES:	94,291	150,240	158,714	250,866	100,626	67%
OPERATING EXPENSES:	1,505,755	1,558,800	1,233,777	1,510,488	(48,312)	-3%
<i>TOTAL:</i>	<i>\$1,717,591</i>	<i>\$1,836,050</i>	<i>\$1,516,128</i>	<i>\$1,894,504</i>	<i>\$58,454</i>	<i>3%</i>

GOALS:

- Implement electronic billing procedures.
- Continue to pursue cost effective telecommunication services.

Vehicle Maintenance

General Government

Internal Service

0401-0010

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	273,003	256,000	250,095	265,702	9,702	4%
FRINGE BENEFITS:	71,112	75,888	71,310	81,138	5,250	7%
CONTRACT SERVICES:	67,796	57,215	53,297	55,705	(1,510)	-3%
OPERATING EXPENSES:	294,915	184,560	274,998	254,635	70,075	38%
<i>TOTAL:</i>	<i>\$706,826</i>	<i>\$573,663</i>	<i>\$649,700</i>	<i>\$657,180</i>	<i>\$83,517</i>	<i>15%</i>

GOALS:

- Increase utilization of manpower.
- Explore alternate fuel options for the county fleet to reduce cost and improve the environment.

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TREASURER

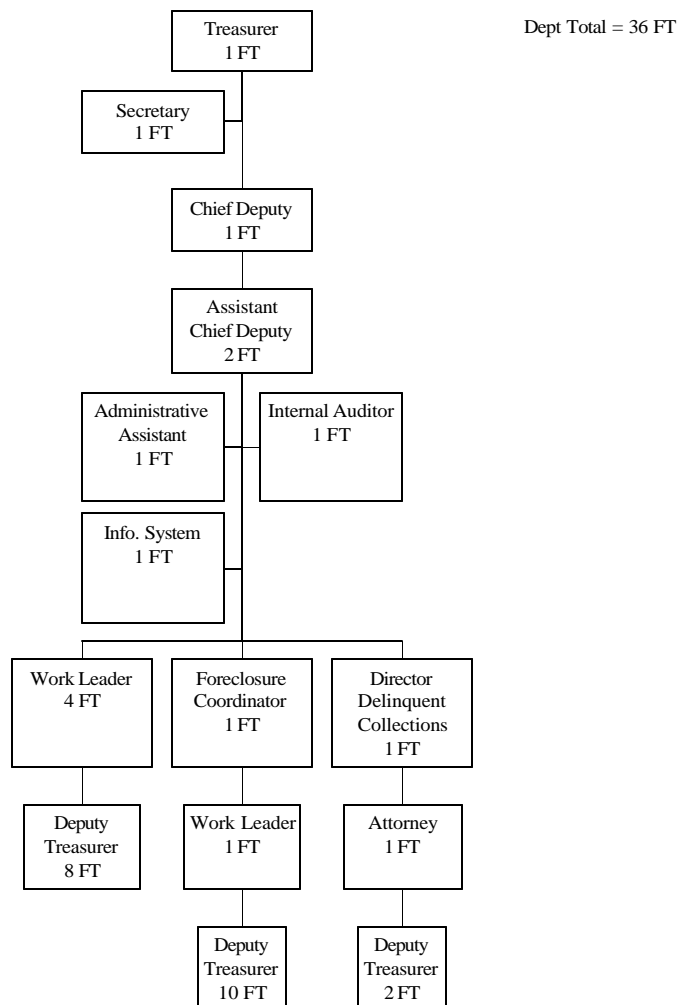
The Treasurer's Office is responsible for the custody, collection and disbursement of the County's cash assets.

As a custodian of funds, the Treasurer serves as the depository or bank for all County agencies, manages the County's cash accounts at area banks and serves as the County's investing authority. As such, the Treasurer is responsible for the administration of the County's investment portfolio and the safekeeping of all documents evidencing a deposit or investment.

The Treasurer serves as the County's tax collector responsible for the collection of a variety of taxes, primarily property taxes. The Treasurer bills real estate taxes twice per year and records all real estate tax payments on the County's tax duplicate, the tax record of every parcel in the county. The Treasurer's Office handles inquiries regarding property taxes and administers pre-payment plans for real estate taxes and payment schedules for delinquent taxpayers.

The Treasurer is responsible for the receipt and management of all revenues received by Lucas County, and processes all County disbursements.

TABLE OF ORGANIZATION



Treasurer
General Government
General Fund
0011-0107

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	767,258	784,136	789,463	806,570	22,434	3%
FRINGE BENEFITS:	195,618	238,066	236,021	260,463	22,397	9%
CONTRACT SERVICES:	151,367	141,550	142,197	141,550	0	0%
OPERATING EXPENSES:	75,897	82,527	76,625	72,527	(10,000)	-12%
<i>TOTAL:</i>	<i>\$1,190,141</i>	<i>\$1,246,279</i>	<i>\$1,244,306</i>	<i>\$1,281,110</i>	<i>\$34,831</i>	<i>3%</i>

Personal Property Tax

General Government

General Fund

0011-0108

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	149,808	156,800	161,556	166,384	9,584	6%
FRINGE BENEFITS:	38,594	47,444	43,343	48,190	746	2%
CONTRACT SERVICES:	8,000	6,000	6,000	7,926	1,926	32%
OPERATING EXPENSES:	2,872	5,760	1,640	13,000	7,240	126%
<i>TOTAL:</i>	<i>\$199,274</i>	<i>\$216,004</i>	<i>\$212,538</i>	<i>\$235,500</i>	<i>\$19,496</i>	<i>9%</i>

Delinquent Foreclosure Fund - Treasurer

General Government

Special Revenue Fund

0358-0001

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	310,372	300,000	363,855	369,000	69,000	23%
FRINGE BENEFITS:	99,075	112,300	140,619	159,855	47,555	42%
CONTRACT SERVICES:	74,005	85,000	50,103	76,000	(9,000)	-11%
OPERATING EXPENSES:	233,341	301,000	231,456	303,000	2,000	1%
TOTAL:	\$716,794	\$798,300	\$786,033	\$907,855	\$109,555	14%

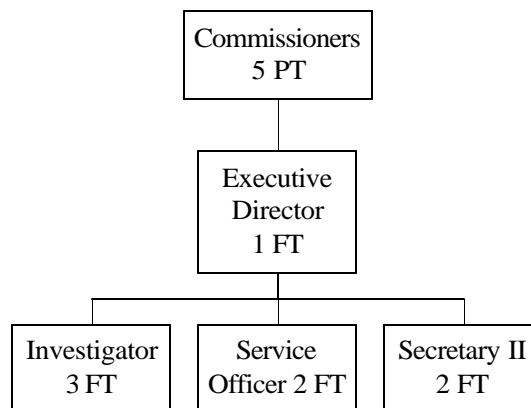
VETERANS SERVICE COMMISSION

The Ohio Revised Code, Section 5901 governs the Lucas County Veterans Service Commission. Veterans Service has a board of five Veterans Service Commissioners appointed by the Common Pleas Court. Each commissioner represents one of the five major veteran service organizations within Lucas County. Veterans Service provides a variety of services to veterans and their dependents.

The primary function of the Veterans Service Commission is the administration of the veterans relief program. This program provides nearly \$500,000.00 per year in relief assistance. The applications and supporting documents are presented to the Veterans Service Commission for their review and the appropriate course of action. Veterans and widows are counseled and eligibility is reviewed for federal benefits at the time of their relief application.

Another important function of Veterans Service is to act as a liaison between veterans and the Department of Veterans Affairs to help veterans and their dependents in filing for their benefits. In addition to filing for benefits, the Commission also counsels veterans about other services and benefits that they earned while serving their country.

TABLE OF ORGANIZATION



Dept. Total = 8 FT 5 PT

Veterans Service Commission

Social Services

General Fund

0011-0215

ADOPTED BUDGET BY CATEGORY:	2001 ACTUAL	2002 BUDGET	2002 ACTUAL	2003 BUDGET	2002-2003 INC/(DEC)	PERCENT INCREASE
SALARIES:	270,224	276,037	268,234	283,539	7,502	3%
FRINGE BENEFITS:	95,703	113,281	109,637	122,054	8,773	8%
CONTRACT SERVICES:	3,852	2,600	3,736	3,800	1,200	46%
OPERATING EXPENSES:	907,440	1,046,882	932,209	1,043,787	(3,095)	0%
<i>TOTAL:</i>	<i>\$1,277,219</i>	<i>\$1,438,800</i>	<i>\$1,313,816</i>	<i>\$1,453,180</i>	<i>\$14,380</i>	<i>1%</i>

GOALS:

- Develop means and ways of obtaining affordable housing for clients.

- Continue to develop ways to get/keep clients employed.

NON-DEPARTMENTAL

Fund	2001 Actual	2002 Budget	2002 Actual	2003 Budget	2002-2003 % Change
General Fund					
Bureau of Inspection	\$130,309	\$160,000	\$128,105	\$137,000	-14.4%
Plan Commission	584,736	370,000	370,000	370,000	0.0%
Court of Appeals	197,367	224,100	181,726	307,850	37.4%
Integrated Justice System	292,984	364,207	331,276	362,152	-0.6%
Municipal Courts	690,175	736,848	703,953	761,093	3.3%
Capital Improvements	333,836	655,000	157,528	6,942,196	959.9%
Disaster Services	155,790	197,725	197,725	167,448	-15.3%
Agriculture	401,539	373,070	378,068	330,870	-11.3%
Registration of Vital Statistics	0	8,500	0	8,500	0.0%
Health Services	744,218	1,000,230	779,540	1,176,771	17.7%
Veteran Services	21,258	25,000	23,538	25,000	0.0%
Public Assistance	3,341,265	2,847,396	2,847,396	3,060,573	7.5%
Incarceration Facilities	2,981,947	3,109,816	3,523,782	3,463,452	11.4%
Law Library	89,719	128,782	130,914	140,221	8.9%
Historical Society	30,000	0	15,000	0	
Taxes	257,544	300,000	193,621	230,000	-23.3%
Insurance	834,172	1,026,000	1,138,056	1,226,000	19.5%
Miscellaneous	1,789,863	1,985,903	1,375,578	2,056,654	3.6%
Attorney Fees/Public Defender	3,137,821	3,447,155	3,285,329	3,417,944	-0.8%
Indebtedness	4,481,271	6,940,025	6,882,979	6,900,000	-0.6%
Transfers	22,963,895	15,511,099	15,258,136	11,947,340	-23.0%
Contingencies	0	988,053	0	1,778,314	80.0%
Total General Fund:	\$43,459,709	\$40,398,909	\$37,902,250	\$44,809,378	10.9%

NON-DEPARTMENTAL

Fund	2001 Actual	2002 Budget	2002 Actual	2003 Budget	2002-2003 % Change
Non-General Fund					
Recorder Equipment	192,824	620,000	121,066	680,000	9.7%
Probation Service	154,163	239,476	90,400	68,000	-71.6%
Administration of Justice	0	0	0	5,000	
Hotel Lodging Tax	3,729,710	4,000,000	3,708,895	3,800,000	-5.0%
Indigent Drivers Alcohol Fund	0	10,000	0	10,000	0.0%
Enforcement & Education Fund	15,691	20,000	6,273	20,000	0.0%
Juvenile Court Indigent Driver	0	300	0	0	-100.0%
County Engineer - Unencumbered	0	10,269,498	0	9,559,401	-6.9%
Juvenile Felony Delinquent Care	2,151,639	2,440,000	1,932,020	1,736,664	-28.8%
General Obligation Bonds	12,433,538	17,207,465	22,196,031	14,446,110	-16.0%
Water Operation	555,601	570,000	504,813	619,870	8.7%
Water Capital Improvement & Debt	748,354	701,000	636,152	702,000	0.1%
Wastewater Capital Improve. & Debt	1,404,434	2,212,000	1,653,577	2,407,000	8.8%
Sewer Operation	514,247	585,100	371,071	554,000	-5.3%
Sewer Capital Improvement & Debt	1,260,478	1,380,000	679,887	1,250,060	-9.4%
Capital Projects	43,050,167	44,658,000	29,798,260	27,367,000	-38.7%
Special Assessments	10,963,415	20,474,727	9,657,956	22,057,324	7.7%
Ditch Maintenance	21,118	62,700	15,553	56,700	-9.6%
Community MR/Res Services	2,839,292	9,130,000	3,159,273	1,624,000	-82.2%
Senior Services	3,395,424	2,939,600	2,607,848	3,200,000	8.9%
Zoo Operating	4,262,045	4,289,700	4,376,320	4,500,000	4.9%
Federal Grants	2,009,137	4,000,000	2,371,401	4,000,037	0.0%
State Grants	2,216,585	5,000,000	903,944	5,000,000	0.0%
Misc Grants	19,807	1,000,000	0	1,000,000	0.0%
Economic Development Grants	865,972	5,000,000	1,165,311	3,388,200	-32.2%
Domestic Violence	183,260	260,000	189,801	200,000	-23.1%
Coroner Laboratory	215,650	377,500	284,396	557,151	47.6%
Indigent Guardian Fund	62,282	85,000	71,250	85,000	0.0%
Law Enforcement Drug Fund	90	25,000	0	25,000	0.0%
TIPP	26,519	29,000	20,718	30,000	3.4%
Self-Funded Dental	1,861,718	2,133,600	1,710,615	2,459,900	15.3%
Parking Facilities	40,914	272,000	134,758	272,000	0.0%
Self-Funded Prescription Drug	0	0	0	7,913,640	
Total Non-General Fund:	\$95,194,072	\$139,991,666	\$88,367,588	\$119,594,056	-14.6%
<hr/>					
TOTAL ALL NON-DEPARTMENTAL:	\$138,653,781	\$180,390,575	\$126,269,838	\$164,403,434	-8.9%

2003 GENERAL FUND NON-DEPARTMENTAL BUDGET

Description of Activities

Included in this budget are common costs which are either not directly related to any one department or are common budgets shared by all entities in the General Fund (for example, Capital Improvement Fund transfers).

Also included here are many statutory contributions to entities such as the Agricultural Society and Veteran Services. These budgets are not at the discretion of the appropriating authority, but are mandated by the Ohio Revised Code.

Bureau of Inspection

The Lucas County General Fund is responsible for all expenses incurred by the State Auditor's Office in the annual audit of the various County operations.

Plan Commission

The Lucas County Plan Commission prepares plans for the future physical development of the County and to make recommendations on roadways, public buildings, and other public improvements as permitted by Ohio Revised Code 711 and 713.

Court of Appeals

The Sixth District Court of Appeals, located in Lucas County, is comprised of Erie, Fulton, Huron, Lucas, Ottawa, Sandusky, Williams, and Wood counties. The court hears appeals from cases arising in the Courts of Common Pleas, County District Courts, and Municipal Courts within the Sixth District.

Integrated Justice System

IJS provides quick and easy access to data, using technology to reduce costs and enhance productivity and efficiency. Also, IJS serves to coordinate the information systems of various departments such as the Board of Commissioners, Clerk of Courts, Common Pleas Court, Prosecutor, and Sheriff.

Municipal Courts

Pursuant to Chapter 1901 of the Ohio Revised Code, Lucas County is responsible for a portion of the operating and salary expenses associated with the operation of the four municipal courts within the County. Municipal courts exist in the cities of Toledo, Maumee, Sylvania and Oregon.

Capital Improvements

General fund Capital Improvement projects under \$100,000 for equipment renovations and improvements.

Disaster Services

Transfer figure provided to supplement the Emergency Management Agency that serves the citizens of the County through effective planning for natural disasters.

Agriculture Society

Lucas County is mandated to pay the Lucas County Agricultural Society certain amounts as follows: (1) \$800 for information of County Agricultural Society per section 1711.01 of the Ohio Revised Code; (2) \$500 for reimbursement of Junior Club Work per Section 1711.03 of the Ohio Revised Code; and (3) up to \$2,000 for owning or holding under lease real estate used as fairgrounds per Section 1711.22 of the Ohio Revised Code. Under section of Ohio Revised Code 1711.15, the Board of County Commissioners may provide additional funding for improvements to the fairgrounds. Currently, the Board allocates \$30,000 annually to the Agricultural Society.

Apiary Inspection

This is a state-county cooperative program to control and/or eradicate diseases affecting the honeybee. Lucas County appoints an Apiary Inspector annually with the consent and concurrence of the Ohio Director of Agriculture. This inspector is then responsible for the inspections of apiaries (beehives) in order to protect the honeybee. The Ohio Revised Code section is 909.07.

Cooperative Extension Service

The Cooperative Extension Service is associated with the Ohio State University (O.S.U.) and is funded with federal, state and county dollars. The Service's functions include local extensions of O.S.U. educational programs in agriculture, home economics and community and resource development, sponsorship of the County's 4-H program, and operation of the federally funded Expanded Food and Nutrition Education Program.

Lucas Soil and Water Conservation Subsidy

The County contribution to the Lucas Soil and Water Conservation District is the local match required to receive funding from the State of Ohio Department of Natural Resources. The district provides technical assistance to landowners and farm operators on soil and water conservation techniques and manages ditch projects.

Cattle Disease Prevention

Lucas County is authorized by Sections 941.23 and 941.53 of the Ohio Revised Code to make appropriations for the control and eradication of brucellosis and tuberculosis. These are communicable or infectious diseases to animals, in this case cattle.

Registration of Vital Statistics

The Regional Combined Health District receives a fee from Lucas County for each certificate of birth, stillbirth, or death properly and completely filled out. The fee for each certificate is based on the population of the primary registration district at the last federal census. This charge to Lucas County is mandated by Section 3705.13 of the Ohio Revised Code.

Health Services

Court Diagnostic and Treatment

Lucas County provides funding for various types of evaluation, counseling, emergency intervention services and testimony to Common Pleas Court General Trial Division, Domestic Relations Division and Juvenile Division.

Children with Medical Handicaps

Lucas County is required to contribute funding equal to one-tenth of one mill of the County's property tax Valuation per Ohio Revised Code, section 3701.023(1).

Veteran Services

The Board of County Commissioners is required to provide proper care for the graves of all United States soldiers and sailors buried in lots used exclusively for the benefit of veterans. This obligation is mandated by Section 5901.35 of the Ohio Revised Code. Through Section 307.66 of the Ohio Revised Code, the Board of County Commissioners is required to aid in defraying veterans organizations' Memorial Day expenses. Lucas County meets this annual obligation through a subsidy to the Memorial Day Committee which oversees the annual Memorial Day celebrations.

Public Assistance

Mandated Share-General Fund Portion

According to the formulas set forth in Section 5101.16 of the Ohio Revised Code, County Share of Public Assistance Expenditures, the County is obligated to fund a certain percentage. This “mandated share” is capped at 110% of the previous year’s obligation to protect counties from extraordinary hardship caused by use of the formula.

Support Enforcement

In 1975, Congress passed Title IV-D of the Social Security Act (PL93-647) to reduce public assistance costs by funding programs which identify and collect from parents on delinquent child support payments. The Child Support Enforcement Agency is the local agency responsible for implementation of the support enforcement (IV-D) program with services provided either directly or indirectly through cooperative agreements. The County is financially responsible for approximately 34% of the costs associated with the support program, and the State of Ohio and the federal government provide the other 66%.

Incarceration Facilities

The County annually allocates funds for the regional operation of the Correctional Center of Northwest Ohio. The County’s annual operating cost is based on the number of beds constructed and allocated to Lucas County.

Historical Society

The County allocates funds annually to the Maumee Valley Historical Society for preservation and in general to defray the expense of carrying out historical work in Lucas County per Ohio Revised Code 307.23.

Taxes

This non-departmental line item includes any taxes that are charged against County-owned property that is not exempt from taxation.

Insurance

This includes the General Fund departments’ share of insurance premiums, administration fees, retention funds, and consultant services related to the provision of insurance. The direct charges for property, casualty and liability insurance are budgeted in an internal service fund. Annually, all benefiting County funds are invoiced for insurance costs through a self-insurance allocation model.

Miscellaneous

Funds are budgeted for various expenses and services such as community programs and County training. Also included are funds for the Criminal Justice Coordinating Council’s Regional Planning Unit and Northwest Ohio Regional Information System.

Attorney Fees/Public Defender

This cost, formerly appropriated in the budgets of the Common Pleas Court, Court of Appeals, District Courts and Juvenile Court, is mandated by the Ohio Revised Code and provides for the County to pay for legal representation of indigent defendants. Specifically, the County pays for private attorneys to represent indigent defendants in cases which cannot be served by the Public Defender's Office. The funding for the Juvenile Court Assigned Counsel in the budget reflects additional dollars set aside for this purpose that are not included in the base Juvenile Court budget.

Indebtedness

This budget represents the General Fund's share of debt service costs (principal and interest) related to general bond obligation issues for various County building improvements. The projects and outstanding debt for the General Fund is listed below.

<u>Project</u>	<u>Outstanding Debt</u>
Convention Center	\$3,375,000
Family Court/ Courthouse -- 1988	4,375,000
Courthouse—1990/ Work Release	7,390,000
Regional Jail	1,790,000
701 Adams	1,980,000
Correctional Treatment	1,855,000
Court Services	1,670,000
Juvenile Justice Center	16,435,000

Contingencies

Funds are budgeted to meet unexpected costs that may arise during the fiscal year. Contingencies in the General Fund may not exceed 3% of annual appropriations in any year, per Sections 5705.29 and 5705.40 of the Ohio Revised Code.

CAPITAL IMPROVEMENT PROGRAM

The Lucas County Capital Improvement Program section details the capital projects scheduled for the 2003 calendar year, as well as current information on the progress of existing capital projects. This capital section reviews projects by fund and by category as well as their financial status. Current appropriations, actual expenditures through 2002, estimates for 2003 and future years organize the financial status of the Capital Section.

<u>Description</u>	<u>Page</u>
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LUCAS COUNTY
2003 MAJOR CAPITAL IMPROVEMENTS SUMMARY

SUMMARY BY CATEGORY	TOTAL PROJECT COST	ESTIMATE 2003
SOCIAL SERVICES	0	0
ECONOMIC DEVELOPMENT	920,000	372,000
RECREATION	40,011,900	2,000,000
PUBLIC SAFETY	54,599,421	2,970,664
FACILITIES/CIP	56,271,758	19,502,510
GENERAL GOVERNMENT	52,516,000	17,690,987
TOTAL CAPITAL:	\$204,319,079	\$42,536,161

SUMMARY BY FUND	TOTAL PROJECT COST	ESTIMATE 2003
GENERAL FUND	129,574,321	14,054,151
COUNTY ENGINEER FUND	32,218,000	7,339,000
SANITARY ENGINEER FUND	22,503,758	11,371,010
OUTSIDE GENERAL FUND	21,023,000	10,272,000
TOTAL CAPITAL:	\$205,319,079	\$43,036,161

CAPITAL IMPROVEMENT BUDGETING POLICY

I. PURPOSE

This policy establishes a standardized procedure for submitting capital improvement requests and establishes a process to determine the allocation of available capital improvement dollars between competing demands via a Capital Improvement Plan. This policy further establishes a Capital Improvement Program Committee that is advisory to the Board of County Commissioners which will be charged with reviewing and recommending priorities for all general fund supported capital improvement requests.

II. DEFINITIONS

Capital Improvement Budget: Capital projects approved and funded through the Capital Improvement Program.

Capital Improvement Program (CIP): The schedule of capital improvement projects which encompasses all funding sources and all organizational units of the county government.

Capital Project: The largely one-time cost for acquisition, construction, improvement, replacement, or renovation of land, structures and improvements thereon. In addition, equipment is considered a capital project if it is \$25,000.00 or more in cost, except that rolling-stock equipment is not considered a capital project regardless of cost.

CIP Committee: A committee consisting of the County Administrator, Assistant Administrators, Director of the Office of Management and Budget, Facilities Manager, Director of Risk Management, and the ADA Coordinator which evaluates the general project requests according to specific criteria and submits its recommended list of ranked projects to the Board of County Commissioners.

Capital Improvement Plan: A flexible document to prioritize, rank and determine the annual allocation of available capital improvement dollars over a five year period.

III. RESPONSIBILITIES

Agencies/Departments should coordinate directly with the Facilities Department (where applicable) as early as possible in the planning cycle to develop project alternatives and cost estimates.

All capital requests related to new buildings, facility structural improvements or space planning must be coordinated with Facilities prior to submission to be considered by the committee.

The Office of Management and Budget maintains the Capital Improvement Plan and distributes Capital Improvement Request forms, provides staff assistance to the CIP Committee as required, and provides fiscal expertise to the Committee and performs cost benefit analysis as necessary.

It is the goal of the Board of County Commissioners to allocate 8% of the general fund for capital improvement dollars annually and to maintain 8% of the general fund for a reserve specifically designated for economic downturns.

IV. PROCEDURE

General fund supported capital improvement program requests will be submitted annually to the Office of Management and Budget as an addendum to the departmental budget submissions. To have a project considered for funding, the requesting department must complete a Capital Improvement Request Form as provided by the Office of Management and Budget.

The Office of Management and Budget will consolidate the requests received throughout the year and provide them to the Capital Improvement Program Committee for review. The review process may include both the submitted request forms and oral presentations made to the CIP Committee by the requesting department.

The Office of Management and Budget will review requests for inclusion into the Capital Improvement Plan. The Office of Management and Budget will then alter the Plan according to the priorities as determined by the CIP Committee in consideration with any required debt payments and/or available dollars. The CIP Committee's recommended priority list will be submitted to the Board of County Commissioners for their consideration. The Office of Management and Budget will fund the prioritized project list as approved by the Board of Commissioners. Projects will be funded in the five year planning budget on actual and projected allocation of capital funds.

The Capital Improvement Committee will establish criteria by which they will prioritize all capital project requests. Projects may be split by the CIP Committee and prioritized and/or recommended for funding across multiple years by components such as: feasibility study, architectural engineering, construction, etc. The County Administrator will convene the CIP Committee to implement the review process as necessary, but as a minimum annually in October, to prioritize the next budget year's projects.

Unfunded projects must be updated and resubmitted annually to the Capital Improvement Committee to compete for prioritization. Rankings may move up or down based on changing needs assessment and additional project information. Approved multi-year project funding will be carried over from year to year.

LUCAS COUNTY GENERAL FUND CAPITAL IMPROVEMENT PROCESS

As part of the budget process, the capital improvement request forms are distributed in June and are returned with the department or agency's budget submission. This form requires the department to provide specific capital information for the reviewers in order to evaluate the projects from several perspectives.

- 1) The Office of Management and Budget will consolidate and review the capital requests.
- 2) The Office of Management and Budget coordinates with the appropriate administrator and the Facilities department to ensure adequate information has been provided on each project.
- 3) The Facilities Department will review and prioritize those requests that are maintenance/repair projects in nature. The prioritized project list is then resubmitted to the Office of Management and Budget.
- 4) The County Administrator will review the requests and convene the Capital Improvement Committee in October of each year for the following year's budget.
- 5) The Capital Improvement Committee is comprised of the County Administrator, and/or designee, Chief of Staff, Assistant Administrator, Director of the Office of Management and Budget, Facilities Manager, and the Director of Risk Management and the ADA Coordinator.
- 6) The County Administrator or designee shall chair the committee.
- 7) The Capital Improvement Committee makes recommendations regarding the requests.
- 8) The Office of Management and Budget then structures the plan, placing the highest ranked projects within the designated funding level available.
- 9) The proposed plan is presented to the Board of County Commissioners for its review, approval and appropriation.

Non-General Fund departments/agencies are expected to provide funds for capital improvements as part of their operating budgets; however, they are still required to complete the Capital Improvement Request Form. This form allows the Facilities Department and Office of Management and Budget to effectively track all projects within the county and provide Lucas County with a county-wide comprehensive plan.

LUCAS COUNTY CAPITAL IMPROVEMENT PROGRAM

Capital and Operational/Maintenance expenses defined

This document discusses and defines types of projects and expenditures and designates whether the expense is part of the operating budget, repair/maintenance budget or capital budget.

Capital

Projects or items, including equipment (excluding vehicles) must have a minimum value of \$25,000.

The following can be designated as capital projects and funded through the capital budget:

1. Capital projects that have a long service life and are nonrecurring. Projects that have a useful life of a minimum of five years can be defined as a nonrecurring expense.
2. New or expanded physical facilities for the government that are relatively large in scale and expensive, such as a firehouse, landfill, school, library, storm drains, streets, and water lines.
3. Large scale rehabilitation or replacement of existing facilities which is not routine maintenance, such as repaving parking lots, reconditioning of streets or bridges or structural overhaul of public buildings, including installation of heating, ventilation, and air conditioning systems (HVAC) or roof replacement. Replacement or new sidewalks.
4. Major pieces of equipment that are expensive and have a relatively long period of usefulness, such as recycling trucks.
5. Purchase of equipment for any public improvement when first constructed or acquired, such as playground equipment for a new park or furniture/appliances for a new or rehabilitated public facility.
6. The cost of engineering or architectural studies and services related to a public improvement.
7. The acquisition of land for a community facility, such as a park, street or sewer line.
8. Handicap accessibility improvement projects to county-owned facilities.
9. New construction.

Maintenance/Repair Expenses

All departments and agencies should collaborate and cooperate with the Facilities Department for all maintenance and repair issues, which will be funded from Facilities Department operating budget. The Facilities Department will annually prepare and submit a preventative maintenance and repair list for all county-owned facilities and will recommend the necessary expenses for the upcoming budget year and future years.

The following are items designated under maintenance and repair:

1. Painting, sealing of parking lots and floors, spot patching/repair of a roof, individual equipment replacement costs (unless the aggregate cost of equipment for a project exceeds \$25,000).
2. Replacement of furnishings, supplies and equipment (under \$25,000).

Operating Budget

1. All vehicles (excluding major facility vehicles such as garbage trucks and ambulances).
2. Replacement of furnishings, supplies and equipment (including office equipment) that are necessary for the operation of the department.
3. Any other item/project that may support the organization, with a total cost of less than \$25,000.00, that does not meet the definition of a capital project or maintenance/repair project shall be included in the operating budget.

Funding

Capital Expenses

The Office of Management and Budget will follow capital and debt funding policies upon allocating dollars annually for capital projects.

Maintenance/Repair Items

The Facilities Department will budget for all repairs and maintenance for those properties which it maintains. The Facilities Department will annually prepare a list of maintenance and repair items necessary for the following year and repair/replacement projections for four out years.

Operational Expenses

All agencies/departments, in conjunction with their budget analyst, can request to include those items and projects that do not fall under the guise of capital in their budget.

CAPITAL IMPROVEMENT REQUEST FORM (CIP)

INSTRUCTIONS

The ongoing Capital Improvement Funds are allocated to General Fund departments annually in conjunction with the budget process. Non-General Fund departments that are capable of providing their own capital dollars, are expected to submit capital projects as part of their operating budgets. This form shall be completed by all General Fund and Non-General Fund departments and agencies in order to maintain project coordination and funding between the Facilities Department and Office of Management and Budget.

1. Please enter a project name and location, the department submitting the request, a contact person and phone number and the year for the improvement.
2. Give a description of your capital project and a justification of the necessity of the improvement (use a separate form for each project).
3. Enter the estimated cost of the improvement or project. Include in the project estimate, the time and labor that will be required. All project requests submitted must have an estimate.
4. Please answer all questions on these forms and provide any additional comments in support of your request.

Please do not assume that the Facilities department is aware of your project or will be submitting your project with their budget. Each project submitted needs to have a cost estimate provided by the department, the Facilities Department, Office of Management & Budget or another qualified source. Your budget analyst or the appropriate administrator may contact your office for additional information upon receipt of your request.

LUCAS COUNTY CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Request Form

All permanent improvements and equipment costing \$25,000 or more with a useful life greater than 5 years.

Project Name: _____ Project Location: _____

Operating Agency/Dept.: _____ Year(s) for Improvement: _____

Contact Person: _____

Square Footage of Project (if applicable): _____

Cost Estimate: _____ (CIP Committee will provide estimates by coordinating with Facilities)

1. Project Description: ___ New Request ___ Re-submission of Non-Funded Request

2. What priority classification and departmental ranking is recommended?

_____ Imperative* _____ Necessary _____ Recommended

*If imperative, is justification attached? _____

Comments _____

3. What is the impact of the project on service delivery?

_____ Major positive impact

_____ Minor positive impact

_____ No impact/not relevant

_____ Minor negative impact

_____ Major negative impact

Explanation _____

4. What is the Operating Impact on the budget for this improvement?

_____ Requires additional department staffing. If so, explain number of positions, if space is available for additional personal and what the associated costs of new personnel are.

_____ Requires additional appropriation for operation. If so, explain what the additional operating costs are and an estimate for each.

_____ Requires additional time/personnel from Facilities department to address maintenance issues.

Explanation _____

5. Will completing this project provide any cost savings in either personnel time or operating costs to your department or another?

Explanation _____

6. Will the project correct a problem that is, or could be a health or safety hazard?

_____ Yes, severe _____ Yes, moderate _____ No

Has this been reviewed and documented by the Safety Coordinator?

_____ Yes, documentation attached _____ No

Explanation _____

7. Does this project coordinate with other public or private projects planned or underway?

_____ Essential part of another project already started.
_____ Essential part of another project already planned.
_____ Has positive impact on project(s)
_____ No impact
_____ Negative impact on other project(s)

Project Essential to or Impacted: _____

Comments _____

8. Does this project duplicate an existing public or private service?

☐ No ☐ Yes, some duplication ☐ Yes, significant duplication

Comments _____

9. Does this project have an impact on accessibility to county facilities by:

☐ Public ☐ Employees

☐ Major positive impact ☐ Minor positive impact

☐ No impact/not relevant

Has this been reviewed by the ADA Coordinator? ☐ Yes ☐ No

Comments _____

10. Will this project leverage additional non-county public investment via grants, inter-governmental participation, etc.?

☐ Major positive impact ☐ Minor positive impact

☐ No impact/not relevant

What other funding source is being leveraged and what is the dollar amount?

11. Further justification (if applicable). Attach additional information if necessary.

CAPITAL IMPROVEMENT PROJECT CRITERIA

Project _____

Cost _____

1. What priority classification and departmental ranking is recommended by the responsible Department?

_____	Imperative*	Score Range 6-10
_____	Recommended	0-5

*If imperative, is justification attached and satisfactory? _____

2. What is the maintenance impact of the project? (Facilities Recommendation)

_____	Major Positive Impact	Score Range 6-10
_____	Moderate Impact	0-5
_____	Negative Impact	-1/-5

3. What is the net financial impact on the County? (OMB Recommendation)

_____	Positive financial impact	Score Range 1-10
_____	No impact/not relevant	0
_____	Negative financial impact	-1/-7

4. What is the impact of the project on departmental service delivery? (CIP Committee)

_____	Major positive impact	Score Range 4-10
_____	Minor positive impact	1-3
_____	No impact	0
_____	Minor negative impact	-1/-3
_____	Major negative impact	-4/-10

5. Will the project correct a problem which is or has the potential for a health or safety hazard? (CIP Committee)

_____	Yes - Severe	Score Range 6-10
_____	Yes - Moderate	1-5
_____	No	0

6. Will the project correct a problem which is or has the potential for liability?

_____	Yes - Severe	Score Range 6-10
_____	Yes - Moderate	1-5
_____	No	0

7. Does this project coordinate with other public or private projects planned or underway?
(CIP Committee)

	<u>Score Range</u>
_____ Essential part of another project started	3
_____ Essential part of another project already planned	2
_____ Has positive impact on other project(s)	1
_____ No impact	0
_____ Negative impact on other project(s)	-1/-3

8. Does this project duplicate an existing public or private facility? (CIP Committee)

	<u>Score Range</u>
_____ No	0
_____ Yes	-1/-5
_____ Yes - significant duplication	-6/-10

9. Does this project have an impact on the accessibility by the handicapped to Lucas County facilities? (CIP Committee)

	<u>Score Range</u>
_____ Positive impact	1-3
_____ No impact/not relevant	0
_____ Negative impact	-1/-3

10. Will this project leverage additional non-county public investments via grants, intergovernmental participation, etc.? (Responsible Department)

	<u>Score Range</u>
_____ Major positive impact	6/10
_____ Minor positive impact	1-2
_____ No impact/not relevant	0

**LUCAS COUNTY
MAJOR CAPITAL PROJECTS BY CATEGORY**

PROJECT/DESCRIPTION	EXPENDITURES			
	ESTIMATED PROJECT BUDGET	THROUGH 2002	ESTIMATE 2003	REMAINING PROJECT BUDGET
SOCIAL SERVICES				
N/A				
TOTAL SOCIAL SERVICES:	-	-	-	-
ECONOMIC DEVELOPMENT				
US 20A Interchange Expansion	\$685,000	\$548,000	\$137,000	-
Water/Sewer for the Dana Tech Center	235,000	-	235,000	-
TOTAL ECONOMIC DEV:	\$920,000	\$548,000	\$372,000	-
RECREATION				
BallPark Project	37,804,557	37,804,557	-	-
Wabash Cannonball Bike Trail	1,707,343	-	1,500,000	207,343
Demolition of Recreation Center Pool	500,000	-	500,000	-
TOTAL RECREATION:	\$40,011,900	\$37,804,557	\$2,000,000	\$207,343
PUBLIC SAFETY				
EMS Two-Way Siren Conversion	326,421	326,421	-	-
EOC/EMS Training Center	973,000	331,622	476,664	164,714
Courthouse/Correction Center Tunnel Repair	1,300,000	100,519	594,000	605,481
Correction Center Efficiency Study Phase II	50,000,000	-	500,000	49,500,000
Computer Aided Dispatch	2,000,000	-	1,400,000	600,000
TOTAL PUBLIC SAFETY:	\$54,599,421	\$758,562	\$2,970,664	\$50,870,195
FACILITIES/CIP				
Upgrades to Chillers in Various Buildings	600,000	85,200	250,000	264,800
Intercom System at Correction Center	300,000	7,500	292,500	-
Elevator Replacement at 701 Adams	650,000	-	250,000	400,000

LUCAS COUNTY
MAJOR CAPITAL PROJECTS BY CATEGORY

PROJECT/DESCRIPTION	ESTIMATED PROJECT BUDGET	EXPENDITURES		REMAINING PROJECT BUDGET
		THROUGH 2002	ESTIMATE 2003	
Bridges/Culverts				
Summit Street Bridge #352 Replacement Co-op with the City of Toledo	4,753,000	145,000	78,000	4,530,000
Annual Bridge Repair Program	1,107,000	347,000	250,000	510,000
Municipal Bridge Program	975,000	-	25,000	950,000
Culvert Replacement Program Replacements - various locations	450,000	-	150,000	300,000
Roads				
Safety, Signal, & Guardrail Program - various locations	1,039,000	239,000	-	800,000
Annual Widening & Resurfacing Pgm	5,919,000	1,581,000	1,295,000	3,043,000
Annual Cold in place Recycling Pgm with other Jurisdictions	2,507,000	330,000	967,000	1,210,000
Annual Road Sealing Program - various locations	871,000	231,000	140,000	500,000
Old State Line Road	677,000	677,000	-	-
Garden & Holland-Sylvania Intersection	814,000	814,000	-	-
US20A Salisbury Interchange (Harefoot to Holland-Sylvania)	1,515,000	1,060,000	255,000	200,000
Multi-Jurisdictional Widening Projects	1,049,000	1,040,000	9,000	-
Multi-Jurisdictional Overlay and Berms	2,618,000	2,600,000	18,000	-
Weckerly Rd. / Finzel Rd. Intersection	610,000	9,000	601,000	-
Sylvania Widening to 3 Lanes (King Rd. to McCord Rd.)	1,242,000	802,000	440,000	-
Bancroft St. / King Rd. Intersection Imp.	682,000	347,000	335,000	-
Providence-Neapolis-Swanton Road Improvements	800,000	11,000	789,000	-

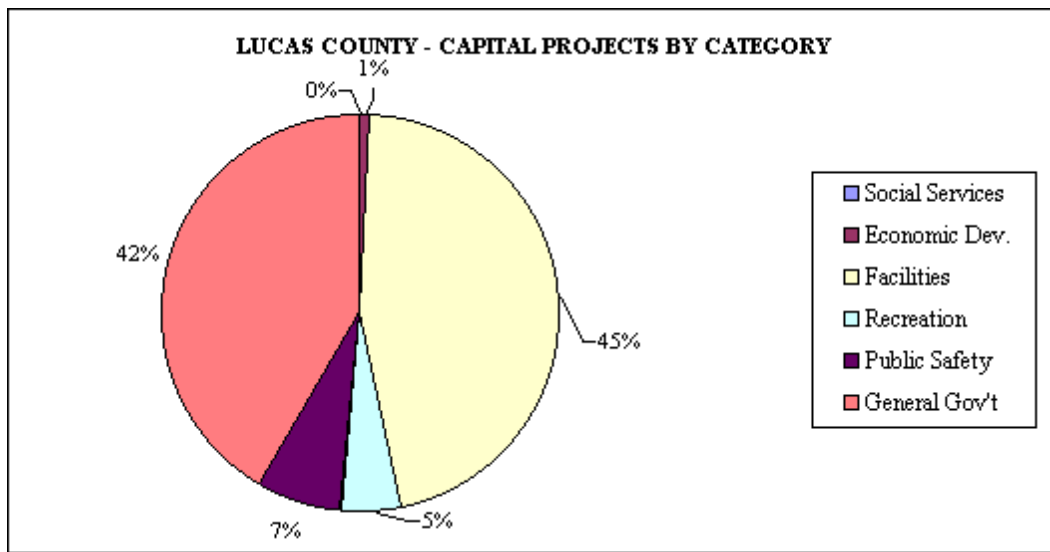
LUCAS COUNTY
MAJOR CAPITAL PROJECTS BY CATEGORY

PROJECT/DESCRIPTION	ESTIMATED PROJECT BUDGET	EXPENDITURES		REMAINING PROJECT BUDGET
		THROUGH 2002	ESTIMATE 2003	
Lathrop Rd. with Bridge #21	685,000	-	548,000	137,000
Albon Rd./Angola Rd./Centennial Rd Intersection Improvements	895,000	-	716,000	179,000
Holloway Rd./Salisbury Rd. Intersection (turn lanes, drainage, signalization)	550,000	-	225,000	325,000
Neapolis-Waterville Rd. Improvements	536,000	-	268,000	268,000
Stormwater				
Drainage Program at Various Locations	1,924,000	394,000	230,000	1,300,000
Water Distribution				
WL 1428 Dutch Road	885,000	459,264	425,736	-
WL 1544 Old State Line Road	305,000	641	304,359	-
WL 1473 Bancroft Street	1,318,634	1,318,634	-	-
WL 1457 & A Stitt, Weckerly, Bucher	1,037,000	337,712	699,288	-
N.W. Pumping Station & Corey Rd. Booster Pumping Station Imp.	650,000	162,445	487,555	-
WL 1534 Lose & Keener Roads	1,150,000	1,538	1,148,462	-
WL 1515 Mount Airy	600,000	300,983	299,017	-
WL 1484 & A Mitchaw & Brint Roads	800,000	15,407	784,593	-
WL 1456 Dorr, Irwin & Frankfort Rds.	400,000	-	-	400,000
WL Airport Highway	430,000	-	-	430,000
WL 1475 Sylvania Ave., Richfield Twp	4,000,000	-	-	4,000,000
WL 1538 Eber & LaPlante Roads	700,000	-	-	700,000

LUCAS COUNTY
MAJOR CAPITAL PROJECTS BY CATEGORY

PROJECT/DESCRIPTION	ESTIMATED PROJECT BUDGET	EXPENDITURES		REMAINING PROJECT BUDGET
		THROUGH 2002	ESTIMATE 2003	
Wastewater				
Schuller Area Pumping Station	389,000	-	389,000	-
SS 670A Airport Highway, Albon Rd.	1,272,172	1,272,172	-	-
SS 819 Connecticut	336,952	3,952	333,000	-
SS 820 Airport Highway	230,000	-	-	230,000
SS 772 Jerusalem Township Sewers	8,000,000	501,222	6,500,000	998,778
TOTAL FACILITIES/CIP:				
	\$56,271,758	\$15,093,670	\$19,502,510	\$21,675,578
GENERAL GOVERNMENT				
Court of Appeals Construction	7,000,000	3,416,277	3,583,723	-
King Road Landfill	13,500,000	404,821	549,000	12,546,179
Enterprise Resource Planning Software	8,000,000	4,969,047	1,800,000	1,230,953
Installation Fiber Link/Campus Backbone	600,000	543,676	56,324	-
Business Continuance Center	2,063,000	674,587	800,000	588,413
Network Update 100Mbps Hubs	300,000	273,060	26,940	-
Electronic Imaging	700,000	-	700,000	-
Enterprise Server Consolidation	275,000		275,000	-
Case Management Software System for Domestic Relations Court	725,000.00	-	400,000	325,000
Voting System Software/Hardware	2,250,000.00	-	1,500,000	750,000
Expansion of Maumee River Wastewater Treatment Plant	16,803,000	-	7,700,000	9,103,000
Sanitary Engineer Software Conversion	300,000	-	300,000	-
TOTAL GENERAL GOVERNMENT:				
	\$52,516,000	\$10,281,468	\$17,690,987	\$24,543,545
TOTAL CAPITAL PROJECTS:				
	\$204,319,079	\$64,486,257	\$42,536,161	\$97,296,661

**LUCAS COUNTY
MAJOR CAPITAL PROJECTS BY CATEGORY**



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CAPITAL PROJECT DESCRIPTIONS

General Fund Projects

Lucas County Ballpark

This ballpark will be the new home of the Triple A Toledo Mud Hens Baseball Club. The facility will have a seating capacity of 10,000 (8,500 fixed seating), picnic and party areas, 28 suites and many other amenities that would be associated with a major league ballpark.

Operating Impact = Increase in general fund expenditures due to Lucas County being obligated to pay a portion of the annual debt payments for the construction of the stadium.

Court of Appeals

Construction of a 38,800 square foot 6th District Court of Appeals facility. This court serves Lucas, Erie, Fulton, Huron, Ottawa, Sandusky, Williams and Wood Counties. Approximately half of the projected cost of this project will be reimbursed to Lucas County by the seven other counties within the district.

Operating Impact = Increase in the annual cost of operating this facility because of the drastic increase in square footage and an increase in security personnel.

King Road Landfill

Mitigation of a county owned landfill that has not been used as a landfill since 1975.

Operating Impact = No impact on county operations

Enterprise Resource Planning Software

The implementation of this software package will allow Lucas County to synchronize our critical business processes, share data, provide increased fiscal oversight and give employees the ability to be more productive.

Operating Impact = The software will require annual support contracts and periodic upgrades. There will be personnel cost savings in the long term because as this system is fully implemented and personnel numbers decrease through attrition these positions will not be refilled but the duties will be carried out by the remaining personnel. This will be possible because of redesigning processes such as payroll, accounts payable, accounts receivable and procurement.

EMS Two-Way Siren Conversion

This system will provide feedback on the sirens activation status electronically. This system will also improve early warnings of severe weather and eliminate false reports of siren malfunctions.

Operating Impact = Decrease in personnel time that is currently devoted to maintaining the old siren system.

EMS Training Center

This will relocate the current training facilities from the Emergency Services Building into a building adjacent to the current location. These training facility will provide on-site training space for paramedics.

Operating Impact = There will be an increase in utilities and maintenance expense in the operating budget for EMS.

Installation of Fiber Link/Campus Backbone

Re-engineering of the county's network backbone due to the current architecture being obsolete. In conjunction with the backbone upgrade, we will be establishing redundant fiber links to our buildings to eliminate a single point of failure. This upgrade will give the county increased security, speed and allow us to grow with new technology.

Operating Impact = Declining support costs for training as the IS staff becomes more experienced.

Business Continuance Center

This is a disaster recovery/full replication center for all data that is transmitted across the county network. This system will provide load balance, increased performance and two live sets of data that is fully replicated.

Operating Impact = Incremental increase in maintenance costs for hardware and software but this is minimal in comparison to the potential loss of vital data.

Wabash Cannonball Bike Trail- South Fork

A joint cooperation project between multiple governmental entities that have portions of this paved walking and biking trail that resides in their jurisdiction.

Operating Impact = Once this biking trail is complete it will require maintenance and upkeep. It has not been determined if the county will take on this responsibility or if it will be shared between the entities or if it will be contracted out to other parties.

Replacement Chillers – Various Bldgs.

This project is the start of the replacement and or upgrade process for chillers in various buildings owned by Lucas County that are at the end of their useful life.

Operating Impact = Reduce time and resources that are expended annually in repairs and maintenance of chillers that are past their useful life.

Network Update 100Mbps Hubs

To provide replacement and upgrade of existing 10Mbps network hubs to 1Gbps backbone/100Mbps hubs that will provide excellent network performance to the desktop.

Operating Impact = No impact

Electronic Imaging

Providing a centralized location for departments to take advantage of optical imaging as a means of document storage and retrieval. This project consists of the purchase of software, scanners and an archive writer along with the renovation of office space into an imaging lab. This project will give the county the opportunity to re-engineer business functions to achieve process efficiencies.

Operating Impact = Increased operating budget for software licensing but these costs will be recouped through the reduced number of copies made along with staff time and the elimination of the need to outsource microfilming.

Courthouse Tunnel Repair

Major renovations to an existing subterranean tunnel between the Lucas County Corrections Center and the Lucas County Court of Common Pleas used for prisoner transport.

Operating Impact = Reduction in liability due to potentially hazardous conditions with inclement weather. There will also be a reduction in heavy maintenance costs that are being incurred annually.

Intercom P.A. System

Upgrade and/or replace the existing public address system that is currently utilized at the Lucas County Corrections Center.

Operating Impact = Reduction in maintenance costs associated in keeping this old system in use.

Demolition of Recreation Center Pool

This facility was not used in 2002 due to it needing major repairs. The pool will be demolished, preparing the land for a possible public/private partnership in the recreation area, this is in accordance with the master plan for the Recreation Center.

Operating Impact = Reduction in liability associated with this unused facility.

Enterprise Server Consolidation

Replace aging print and file servers that are located in eighteen different locations across county facilities and consolidate at one location. Most locations are not secured for physical access, they don't provide a reasonably stable environment, and staff at the facility cannot manage day to day server responsibilities.

Operating Impact = There is no operating budget impact but the existing staff will be utilized more efficiently and the downtime of the servers will be minimized.

Case Management Software System for Domestic Relations Court & Domestic Relations Clerk of Court

The purchase and implementation of a software system that will support the operation of Domestic Relation Court and the Clerk of Courts in carrying out their duties. This is also one of the remaining legacy systems that needs to be migrated from the HP3000 Mainframe computer that will no longer be supported.

Operating Impact = Increase in annual operating budget for annual maintenance contract for software licensing and support.

Voting System Software/Hardware

This is a continuation of funding for the new voting system that the federal government is mandating across the country. It is expected that the state will be receiving federal dollars for this project through the "Help America Vote Act", but it is unknown if the local Boards of Elections will be responsible for a portion of the new system.

Operating Impact = It is not known at this time what the impact of this project will be.

Elevator Replacement at 701 Adams Office Complex

This high rise office complex has four main elevators that are experiencing increasing periods of non-operation. The elevators will be replaced in two phases with two elevators in each phase to allow the departments and agencies located in the structure to continue operations.

Operating Impact = Reduction in costly and ongoing repairs by the Facilities Department, will allow them to reallocate resources to other areas.

Outside General Fund Projects

Expansion of Maumee River Wastewater Treatment Plant

Expand the existing 15 million gallon per day facility to a 22.5 million gallon facility per day to accommodate existing and future growth in Western Lucas County through 2025.

Operating Impact = The operating expenses will increase proportionately to the increase in flow through the treatment plant. This will be offset by the increase in revenues that will be generated from the increased usage.

Data Conversion for Sanitary Engineer

To move into the future of maintaining plans, files, and data in an electronic format and to allow integration of services of the department in one database for integration with Building Regulations and the Cities of Toledo and Oregon Utilities Departments.

Operating Impact = As the conversion is implemented, it will be incorporated into the current workflow. There may possibly be a need to hire an intern to be involved in quality control issues.

Computer Aided Dispatch

Upgrading the existing Computer Aided Dispatch system that is approximately fifteen years old. The new CAD system will improve dispatching efficiency through ease of use and new technologies.

Operating Impact = No impact

US 20A Interchange Expansion

Joint project with Toledo/Lucas County Port Authority, Lucas County Engineer and the City of Maumee to prepare interchange modification study, phase I environmental screening and preserve/acquire right of way for the upgrade improvement of the I475/US 23 Interchange with Salisbury Road and Dussel Drive. These improvements will accommodate future access at US20A and Illinois Ave. and would be funded by the Ohio Department of Transportation.

Operating Impact = No impact

Water/Sewer for Dana Technical Center

An Economic Development project that will provide water supply lines and sanitary sewer lines for the new Dana Technical Center that is currently being constructed in Lucas County. This new facility will bring approximately 275 jobs to the area.

Operating Impact = This will increase the potential repair work that the Sanitary Engineer is responsible for in the future.

Manitowoc Ship Fabrication Facility

A private/public effort to construct a new shipbuilding facility to the City of Toledo's waterfront. If built, this facility would bring several hundred new jobs to the area.

Operating Impact = No impact

LUCAS COUNTY
GENERAL FUND AND OUTSIDE GENERAL FUND CAPITAL IMPROVEMENT PLAN
(Funding Summary)

1) General Fund Appropriation & Reserve

It is the goal of the Board of County Commissioners to allocate 8% of the General Fund for capital improvement dollars annually and to maintain 8% of the General Fund for a reserve designated for economic downturns. All prior debt payment(s) must be subtracted from the allocated amount and the remainder to be used for prioritized projects.

2003 CIP Allocation	\$7,648,172
Prior Debt Payment	<u>(6,900,000)</u>
Total:	\$748,172

2) Grants

For a segment of the projects, the County receives alternative funding in the form of grants from federal, state or governmental agencies. The funding provided is usually only a portion of the total cost.

Wabash Cannonball Bike Trail

North Fork

Federal Share:	\$1,155,425
Non-Federal Share:	<u>285,000</u>
Project Total:	\$1,440,425

South Fork

Federal Share:	1,365,874
Non-Federal Share:	<u>341,469</u>
Project Total:	\$1,707,343

Court of Appeals

County Share:	3,750,000
Intergovernmental (other members):	<u>3,750,000</u>
Project Total:	\$7,500,000

BallPark Project

County Share:	16,100,557
State Share:	5,400,000
Toledo Mud Hens Share:	14,304,000
Other Sources:	<u>2,000,000</u>
Project Total:	\$37,804,557

Total Grants:	\$27,622,307
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LUCAS COUNTY
GENERAL FUND AND OUTSIDE GENERAL FUND CAPITAL IMPROVEMENT PLAN
(Funding Summary)

3) Levy Supported Projects

In 2001, Lucas County voted for a 911 levy

Mobile Data Terminals, CAD Software

.700 Millage rate per year

\$5,443,200

5 year term (2002-2006)

x 5 years

Total:

\$27,216,000

4) Debt Financed Projects

The County finances most of its major projects through general obligation bonds either voted, unvoted or enterprise, special assessment and revenue bonds and loans. All long-term debt issued for governmental purposes of the County and special assessment bonds are retired from the Debt Service Fund.

Original Amount Issued

General Obligation Bonds Voted/Unvoted

\$134,947,000

General Obligation Bonds-Enterprise

0

Special Assessment (water and sewer)

18,477,000

Revenue Bonds

20,000,000

Ohio Water Development Authority (OWDA) Loans

22,629,319

Ohio Public Works Commission (OPWC) Loans

2,325,645

Total:

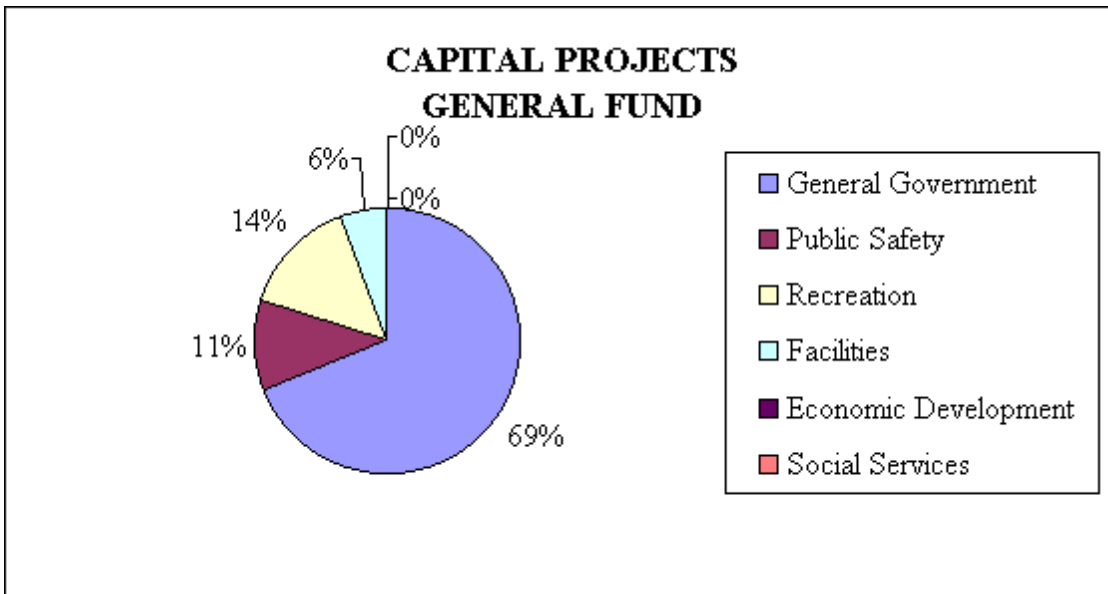
\$198,378,964

**LUCAS COUNTY MAJOR CAPITAL PROJECTS BY FUND
GENERAL FUND**

PROJECT/DESCRIPTION	EXPENDITURES			
	ESTIMATED PROJECT BUDGET	THROUGH 2002	ESTIMATE 2003	REMAINING PROJECT BUDGET
BallPark Project	\$37,804,557	\$37,804,557	\$0	-
Toledo Zoo Capital Improvements				
Court of Appeals Construction	7,000,000	3,416,277	3,583,723	-
King Road Landfill	13,500,000	404,821	549,000	12,546,179
Enterprise Resource Planning Software	8,000,000	4,969,047	1,800,000	1,230,953
EMS Two-Way Siren Conversion	326,421	326,421	-	-
EOC/EMS Training Center	973,000	331,622	476,664	164,714
Installation Fiber Link/Campus Backbone	600,000	543,676	56,324	-
Business Continuance Center	2,063,000	674,587	800,000	588,413
Wabash Cannonball Bike Trail	1,707,343	-	1,500,000	207,343
Upgrades to Chillers in Various Buildings	600,000	85,200	250,000	264,800
Network Update 100Mbps Hubs	300,000	273,060	26,940	-
Electronic Imaging	700,000	-	700,000	-
Courthouse/Correction Center Tunnel Repair	1,300,000	100,519	594,000	605,481
Intercom System at Correction Center	300,000	7,500	292,500	-
Demolition of Recreation Center Pool	500,000	-	500,000	-
Enterprise Server Consolidation	275,000		275,000	-
Case Management Software System for Domestic Relations Court	725,000.00	-	400,000	325,000
Voting System Software/Hardware	2,250,000.00	-	1,500,000	750,000

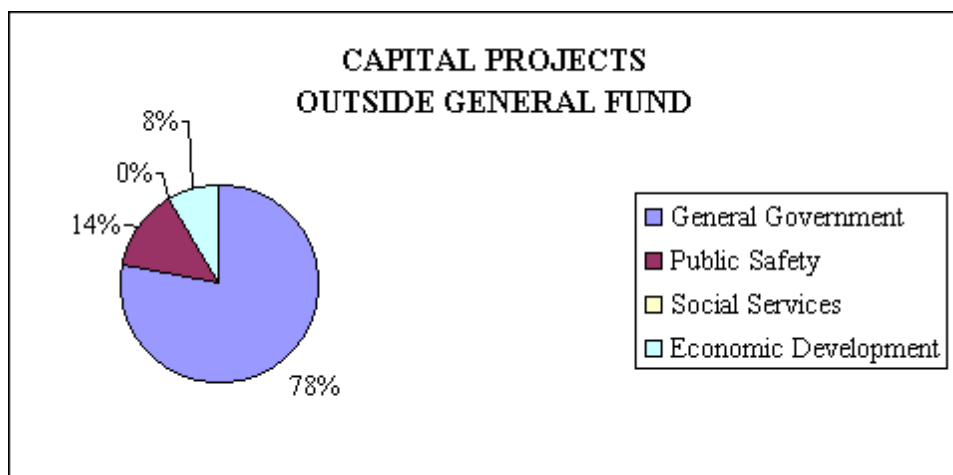
**LUCAS COUNTY MAJOR CAPITAL PROJECTS BY FUND
GENERAL FUND**

PROJECT/DESCRIPTION	ESTIMATED PROJECT BUDGET	THROUGH 2002	ESTIMATE 2003	REMAINING PROJECT BUDGET
Elevator Replacement at 701 Adams	650,000.00	-	250,000	400,000
Correction Center Efficiency Study Phase II	50,000,000.00	-	500,000.00	49,500,000
TOTAL GENERAL FUND:	129,574,321	48,937,287	14,054,151	66,582,883



**LUCAS COUNTY MAJOR CAPITAL PROJECTS BY FUND
OUTSIDE GENERAL FUND**

PROJECT/DESCRIPTION	ESTIMATED PROJECT BUDGET	THROUGH 2002	ESTIMATE 2003	REMAINING PROJECT BUDGET
Expansion of Maumee River Wastewater Treatment Plant	16,803,000	-	7,700,000	9,103,000
Sanitary Engineer Software Conversion	300,000	-	300,000	-
Computer Aided Dispatch	2,000,000	-	1,400,000	600,000
US 20A Interchange Expansion	685,000	548,000	137,000	-
Water/Sewer for the Dana Tech Center	235,000	-	235,000	-
High Bay Fabrication Facility	1,000,000	-	500,000	500,000
TOTAL OUTSIDE GENERAL FUND:	21,023,000	548,000	10,272,000	10,203,000



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LUCAS COUNTY
SANITARY ENGINEER CAPITAL IMPROVEMENT PLAN
(Funding Summary)

The Lucas County Sanitary Engineer has a variety of funds as noted:

230 Sanitary Engineer
231 Water Operation
232 Water Capital Improvement/Debt
234 Wastewater Treatment
235 Wastewater Capital Improvement/Debt
236 Sewer Operations
237 Sewer Capital Improvement/Debt
260 Projects - Sewer/Water

We process cost recovery and assessment type projects through the 260 fund and capital improvement projects through the appropriate water or sanitary sewer capital improvement/debt fund (232 or 237).

(1) Sewer Capital Improvements - Outside Funding

We received approval from various agencies for funding of the Jerusalem Township Sanitary Sewer System, as follows:

Assessments/Local Loans	\$5,044,000
USDA - RD Grant	1,268,000
OPWC Grant	1,455,200
CDBG Grant	500,000
USEPA Grant	290,400
Total:	<hr/> \$8,557,600

Construction of Phases I and 2 will proceed in 2003.

(2) Wastewater Treatment Plant Capital Improvements - Outside Funding

We have received approval from OPWC for the partial funding for the expansion of the Maumee River Wastewater Treatment Plant as follows:

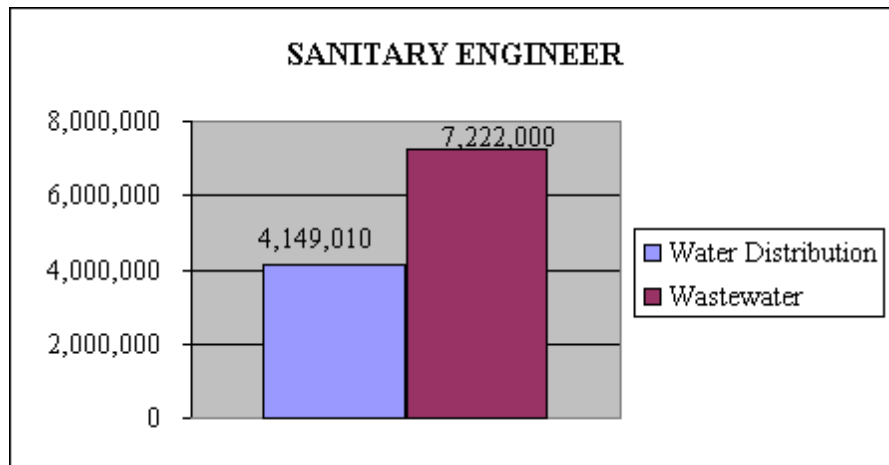
Capital Improvement Funds (contract with communities)	\$12,077,600
OPWC Grant	1,746,400
Total:	<hr/> \$13,824,000
 TOTAL OUTSIDE GRANT FUNDING:	 \$5,260,000

**LUCAS COUNTY MAJOR CAPITAL PROJECTS BY FUND
SANITARY ENGINEERS**

PROJECT/DESCRIPTION	EXPENDITURES			REMAINING PROJECT BUDGET
	ESTIMATED PROJECT COST	THROUGH 2002	ESTIMATE 2003	
WATER DISTRIBUTION				
WL 1428 Dutch Road	885,000	459,264	425,736	-
WL 1544 Old State Line Road	305,000	641	304,359	-
WL 1473 Bancroft Street	1,318,634	1,318,634	-	-
WL 1457 & A Stitt, Weckerly, Bucher	1,037,000	337,712	699,288	-
N.W. Pumping Station & Corey Rd Booster Pumping Station Imp.	650,000	162,445	487,555	-
WL 1534 Lose & Keener Roads	1,150,000	1,538	1,148,462	-
WL 1515 Mount Airy	600,000	300,983	299,017	-
WL 1484 & A Mitchaw & Brint Roads	800,000	15,407	784,593	-
WL 1456 Dorr, Irwin & Frankfort Rds.	400,000	-	-	400,000
WL Airport Highway	430,000	-	-	430,000
WL 1475 Sylvania Ave., Richfield Twp	4,000,000	-	-	4,000,000
WL 1538 Eber & LaPlante Roads	700,000	-	-	700,000
TOTAL WATER DISTRIBUTION:	\$12,275,634	\$2,596,624	\$4,149,010	\$5,530,000

LUCAS COUNTY MAJOR CAPITAL PROJECTS BY FUND
SANITARY ENGINEERS
EXPENDITURES

PROJECT/DESCRIPTION	ESTIMATED PROJECT COST	THROUGH 2002	ESTIMATE 2003	REMAINING PROJECT BUDGET
WASTEWATER				
Schuller Area Pumping Station	389,000	-	389,000	-
SS 670A Airport Highway, Albon Rd	1,272,172	1,272,172	-	-
SS 819 Connecticut	336,952	3,952	333,000	-
SS 820 Airport Highway	230,000	-	-	230,000
SS 772 Jerusalem Township Sewers	8,000,000	501,222	6,500,000	998,778
TOTAL WASTEWATER:	\$10,228,124	\$1,777,346	\$7,222,000	\$1,228,778
TOTAL SANITARY ENGINEER:				
	\$22,503,758	\$4,373,970	\$11,371,010	\$6,758,778



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**LUCAS COUNTY ENGINEER
CAPITAL IMPROVEMENT PLAN
(Funding Summary)**

1) Funding for 2003

The 2003 Capital Improvement Plan, including encumbrances, totals \$11,128,000. Approximately 10% of this amount will be spent on engineering and right-of way acquisition, debt service and electrical costs for signals and street lighting. The remaining 90% will be spent on the construction projects. Approximately 56% of the 11,128,000 are matching funds from other public agencies.

Ohio Pubic Works Commission	\$2,370,000
Federal	2,850,000
Other Agencies	<u>1,040,000</u>
Total:	\$6,260,000

2) Fund Leverage from Outside Sources

The County Engineer's CIP forecasts infrastructure improvements for four future years. There has been a change in the way federal matching funds are distributed to Lucas County Engineer's Office. In the past when the County Engineer's Office received approval for federal dollars for a particular project, it had to set up an escrow account for its local share which is usually 20% of the construction cost. Then the Federal Highway Administration (FHWA) through the Ohio Department of Transportation (ODOT), would receive the escrow money after the construction was awarded. Beginning in 2002, the County Engineer has been designated as the Local Public Agency (LPA) when a county project receives federal funds. The County Engineer now treats the project as he would any other project funded with local funds. He awards the contract for construction, not ODOT, and he submits the invoices for reimbursement to ODOT for eligible costs incurred from construction. Consequently, when estimating future revenue sources, federal dollars will be included with the other outside funding resources.

2004 through 2007

Ohio Public Works Commission	\$9,630,000
Federal/O.D.O.T.	20,150,000
Private	6,500,000
Other Public Agencies	<u>1,960,000</u>
Total:	\$38,240,000

CIP 2004-2007	\$48,242,000	<u>38,240,000</u> = .793
(does not include in-house engineering)		48,242,000

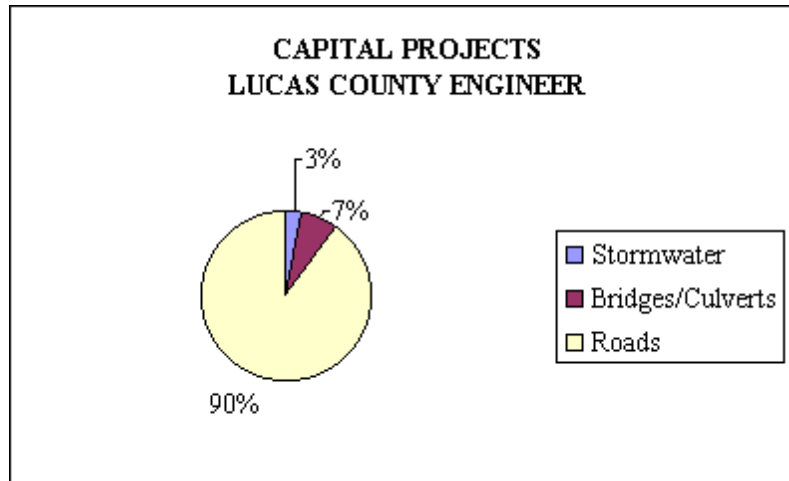
**LUCAS COUNTY MAJOR CAPITAL PROJECTS BY FUND
COUNTY ENGINEER**

PROJECT/DESCRIPTION	EXPENDITURES			
	ESTIMATED PROJECT BUDGET	THROUGH 2002	ESTIMATE 2003	REMAINING PROJECT BUDGET
ROADS				
Safety, Signal, & Guardrail Program - various locations	1,039,000	239,000	-	800,000
Annual Widening & Resurfacing Pgm	5,919,000	1,581,000	1,295,000	3,043,000
Annual Cold in place Recycling Pgm with other Jurisdictions	2,507,000	330,000	967,000	1,210,000
Annual Road Sealing Program - various locations	871,000	231,000	140,000	500,000
Old State Line Road	677,000	677,000	-	-
Garden & Holland-Sylvania Intersection	814,000	814,000	-	-
US20A Salisbury Interchange (Harefoot to Holland-Sylvania)	1,515,000	1,060,000	255,000	200,000
Multi-Jurisdictional Widening Projects	1,049,000	1,040,000	9,000	-
Multi-Jurisdictional Overlay and Berms	2,618,000	2,600,000	18,000	-
Weckerly Rd / Finzel Rd Intersection	610,000	9,000	601,000	-
Sylvania Widening to 3 Lanes (King Rd. to McCord Rd.)	1,242,000	802,000	440,000	-
Bancroft St. / King Rd Intersection Imp.	682,000	347,000	335,000	-
Providence-Neapolis-Swanton Road Improvements	800,000	11,000	789,000	-
Lathrop Rd with Bridge #21	685,000	-	548,000	137,000
Albon Rd/Angola Rd./Centennial Rd Intersection Improvements	895,000	-	716,000	179,000
Holloway Rd./Salisbury Rd. Intersection (turn lanes, drainage, signalization)	550,000	-	225,000	325,000
Neapolis-Waterville Rd. Improvements	536,000	-	268,000	268,000
TOTAL ROADS:	\$23,009,000	\$9,741,000	\$6,606,000	\$6,662,000

LUCAS COUNTY MAJOR CAPITAL PROJECTS BY FUND

COUNTY ENGINEER

PROJECT/DESCRIPTION	ESTIMATED PROJECT BUDGET	EXPENDITURES		REMAINING PROJECT BUDGET
		THROUGH 2002	ESTIMATE 2003	
BRIDGES/CULVERTS				
Summit Street Bridge #352 Replacement Co-op with the City of Toledo	4,753,000	145,000	78,000	4,530,000
Annual Bridge Repair Program	1,107,000	347,000	250,000	510,000
Municipal Bridge Program	975,000	-	25,000	950,000
Culvert Replacement Program Replacements - various locations	450,000	-	150,000	300,000
TOTAL BRIDGES/CULVERTS:	\$7,285,000	\$492,000	\$503,000	\$6,290,000
STORMWATER				
Drainage Program at Various Locations	1,924,000	394,000	230,000	1,300,000
TOTAL STORMWATER:	\$1,924,000	\$394,000	\$230,000	\$1,300,000
TOTAL ENGINEER FUND:	\$32,218,000	\$10,627,000	\$7,339,000	\$14,252,000



DEBT SERVICE

Debt service represents the amount allocated for the repayment of the principal and interest on total outstanding debt held by the county. The interest rate that the county is required to pay when it borrows funds is determined by its bond rating, the projects to be funded, the source(s) of funds for repayment of debt, the risk analysis associated with credit enhancement of the debt, as well as the general health of the financial market. Lucas County's Bond rating is A1 from Moody's Investor Services for General Obligation Debt reflecting the county's commitment to building and maintaining sufficient reserves, the maintenance of a strong liquidity position across funds, a large and relatively diverse tax base and manageable amounts of rapidly repaid debt.

The County's current debt levels are low. Forty-three percent of total debt service is paid within five years, which will allow the county to maintain its modest debt levels despite the planned issuance of approximately \$10 million in debt to finance various projects over the next year. This planned debt issuance will consist of General Obligation Limited Tax Bonds for the Sixth District Court of Appeals in the amount of \$7.5 million and approximately \$2.5 million in Lucas County Metropolitan Sewer and Water District Improvement Bonds. A significant portion of the water and sewer costs will be assessed to the property owners benefiting from those services.

Lucas County issued its Taxable Economic Development Revenue Bonds, Series 2001 (Lucas County Ballpark Project) pursuant to Article VIII, Section 13 of the Ohio Constitution and Chapter 165 of the Ohio Revised Code in order to pay the construction costs of the BallPark Project, thereby creating and preserving jobs and employment opportunities and improving the economic welfare of the people of the County and the State of Ohio. The Bonds are "special obligations" payable solely from "Nontax Revenues" (other than Founders Program Revenue) which is all money of the County that is not money raised by taxation. The primary sources of Nontax Revenues in the County's general fund are investment earnings and charges for services. This bond issue has received a separate bond rating of A2 by Moody's Investor Services.

The County has issued industrial development revenue bonds for facilities used by private corporations or other entities, hospital revenue bonds for facilities used by private health care corporations and revenue issues for other non-profit organizations. An example would be Lott Industries in 1993, in connection with its construction of a sheltered workshop facility to provide rehabilitation and employment to mentally retarded and developmentally disabled adults in the County who are served by the Board of Mental Retardation. Revenue bonds have also been issued for multifamily housing projects within Lucas County. The County is not obligated in any way to pay debt service on those bonds from any of its funds, and therefore those bonds have been excluded entirely from the debt discussion and the tables that follow.

The following describes the security for general obligation debt, and outstanding and projected bond and note indebtedness and certain other long-term financial obligations of the County.

DEBT MANAGEMENT POLICY

Introduction

To maintain a high quality debt management program, Lucas County (“the Issuer”) has adopted the guidelines and policies set forth in this document titled “Debt Management Policy.” (Policy) This policy establishes and codifies the objectives and practices for debt management for the Issuer.

The Policy will guide current and future decisions related to debt issued by Lucas County. Lucas County has the right to waive or modify any of the policies included herein if, in Lucas County’s judgment, doing so advances Lucas County’s objectives and is deemed fiscally prudent by Lucas County and its management team.

This policy has incorporated a number of sources including the existing practices and procedures, similar efforts by other public utilities, national credit rating agency guidelines, national and industry best practices employed by high performing public entities and from Lucas County’s financial advisor’s experience in the development and implementation of financial and debt management policies for its clients. The Policy has also been guided by the policies and practices reflected in the Issuer’s financial planning, management, budget, and disclosure documents.

It is intended that the Board of County Commissioners approve this policy.

Policy Statement

In managing its debt, it is the Issuer’s policy to:

- ? develop a strong financial foundation for this Issuer
- ? achieve the lowest cost of capital
- ? ensure high credit quality
- ? assure access to the capital credit markets
- ? preserve financial flexibility

By implementing this policy, the Issuer expects to realize financial benefits such as debt service savings and efficiencies. If codes or regulations create a variance to stated policy, that portion of the policy shall conform to codes or regulations.

Goals & Objectives

Debt policies and procedures are tools that strive to ensure the Issuer’s long-term planning objectives are attainable from expected financial resources. In addition, the Policy helps to insure that financings undertaken by the Issuer satisfy certain clear objective standards which allow the Issuer to protect its financial resources in order to meet its long-term capital needs. The Issuer relies on multiple partners in achieving its objectives, including its retail and wholesale customers, external consultants and legal advisors, employees, and other governments. The adoption of clear and comprehensive financial policies enhances the internal financial management of the Issuer.

The Policy establishes parameters for issuing debt and managing a debt portfolio, which considers the Issuer's specific capital improvement needs, its ability to repay financial obligations, and the existing legal, economic, financial and debt market conditions. Specifically, the policies outlined in this document are intended to assist the Issuer in the following:

- ? To guide the Issuer and its managers in policy and debt issuance decisions
- ? To maintain appropriate capital assets for present and future needs
- ? To promote sound financial management
- ? To enhance the Issuer's credit rating
- ? To promote cooperation and coordination with the residential and the private sector in the financing and delivery of services
- ? To evaluate debt issuance options
- ? To plan for the systematic replacement of the existing infrastructure and public utility related assets.

Compliance with Trust Indenture

The Issuer will comply with the provisions of its Bond Indenture, including:

- a) The Rate Covenant requires that "...the Issuer will fix, establish, maintain or cause to be fixed, established and maintained such rates, fees and charges for the provision of Storm water service,...as will produces Net Revenues,..., at least equal in any Fiscal Year to the total of 115% (1.15 times) of the Principal and Interest Requirements.
- b) The "additional bonds test" requires that for any proposed series of bonds issued under the Indenture, "...the Net Revenues for any twelve consecutive months in the eighteen calendar months ending the month immediately preceding the delivery of the Series of Bonds to be issued, ..., are at least equal to 115% (1.15 times) of the maximum Principal and Interest Requirements in the current or any future Fiscal Year, including the Series of Additional Bonds to be issued."
- c) No other unsecured debt shall be incurred unless projected total annual debt service on all obligations is less than 100% of net revenue available for debt service.

Credit Quality and Credit Enhancement

The Issuer's debt management activities will be conducted to receive the highest credit ratings possible, consistent with the Issuer's financing objectives. The Issuer shall strive to maintain Ratings from one or more of the major Rating Agencies.

The Issuer will consider the use of rating or credit enhancements on a case-by-case basis, evaluating the economic benefit versus cost for each case. The Issuer will consider each of the following enhancements as alternatives by evaluating the cost and benefit of such enhancements.

Bond Insurance - The Issuer may purchase bond insurance when such purchase is deemed prudent and advantageous. The predominant determination shall be based on such insurance being less costly than the present value of the difference in the interest on insured bonds versus uninsured bonds.

The Issuer will solicit quotes for bond insurance from interested providers, or in the case of a competitive sale may submit an application for pre-qualification on insurance. In a negotiated sale, the Issuer may select a provider whose bid is most cost effective and whose terms and conditions governing the guarantee are satisfactory to the Issuer. The winning bidder in a competitive sale may determine whether or not to purchase bond insurance for the issue.

Debt Service Reserves - When required, a reserve fund equal to the "Reserve Requirement" as defined in the indenture shall be funded from cash on hand or the proceeds of each series of bonds, subject to federal tax regulations and in accordance with the requirements of credit enhancement providers and/or rating agencies. The Issuer may purchase reserve equivalents (i.e., the use of a reserve fund surety) when such purchase is deemed prudent and advantageous. Such equivalents shall be evaluated in comparison to cash funding of reserves on a net present value basis.

Letters of Credit - The Issuer may enter into a letter-of-credit (LOC) agreement when such an agreement is deemed prudent and advantageous. The Issuer will prepare and distribute, a request for qualifications to qualified banks that includes terms and conditions that are acceptable to the Issuer. LOC providers should have long-term ratings equivalent to Aa; and short-term ratings of MIG-1 or SP-1+.

Debt Issuance Guidelines

The Utility will strive to facilitate long-term access to capital while insuring that financial leveraging decisions do not negatively impact the Issuer's annual operations.

The Utility will not issue debt until such time as the Stabilization Fund has accumulated 10% of gross revenues.

The Issuer will not allow its projected annual debt service to exceed 50% operating results.

The Issuer will strive to maintain a Stabilization Fund funded at \$500,000 with an additional \$100,000 deposited annually years 2001 through 2005. The Issuer will maintain a Replacement Fund, which will spend approximately \$1,000,000 annually. The Issuer will maintain an Improvement Fund that shall have a \$100,000 ending balance each year. Projects less than \$300,000 should be paid from cash on hand.

The Utility shall structure its borrowing plans to provide a consistent level of project funding on an annual basis.

Purpose for which debt may be issued:

1. Debt may be issued to provide funds for assets or improvements that have a useful life of at least five years.
2. The asset or improvement must have a significant value. No debt shall be issued unless the funded item costs in excess of \$300,000.00 (2000 dollars = adjust for CPI).

Several items costing less than \$300,000, which are intended to be used as a unit and have an aggregate price exceeding \$300,000, would be permitted. (For example; 20 catch basins.)

3. **Revenue Anticipatory Debt** may be issued as a cash flow enhancement vehicle. Retirement must be required when the anticipated revenue source becomes available.

Bond Structure

The Issuer shall establish all terms and conditions relating to the issuance of bonds, and will invest all bond proceeds pursuant to the terms of the Issuer's Investment Policy. Unless otherwise authorized by the Issuer, the following shall serve as bond requirements:

1. **Term** - All capital improvements financed through the issuance of debt will be financed for a period not to exceed the useful life of the improvements, but in no event will the term exceed thirty (30) years.
2. **Capitalized Interest** - From time to time certain financings may require the use of capitalized interest from the issuance date until the Issuer has beneficial use and/or occupancy of the financed project. Interest shall not be funded (capitalized) beyond three years or a shorter period if further restricted by statute. Interest earnings may, at the Issuer's discretion, be applied to extend the term of capitalized interest but in no event beyond the term statutorily authorized.
3. **Debt Service Structure** - Debt issuance shall be planned to achieve relatively level debt service or level principal while still matching debt service to the useful life of facilities. The Issuer shall avoid the use of bullet or balloon maturities except in those instances where these maturities serve to make existing overall debt service level.
4. **Call Provisions** - In general, the Issuer's securities will include a call feature, which is no later than 10 years from the date of delivery of the bonds. The Issuer will avoid the sale of non-callable bonds absent careful evaluation by the Issuer with respect to the value of the call option.
5. **Original Issue Discount** - An original issue discount will be permitted if the Issuer determines that such discount results in a lower true interest cost on the bonds and that the use of an original issue discount will not adversely affect the project funding.
6. **Deep Discount Bonds** - Deep discount bonds may provide a lower cost of borrowing in certain markets. The Issuer will carefully consider their value and effect on any future refinancing as a result of the lower-than-market coupon.
7. **Derivative Structures** - The Issuer will consider the use of derivatives as a hedge against future interest rate risk when appropriate. The Issuer will avoid the use of derivative structures for speculative purposes. The Issuer will consider the use of derivative structures when it is able to gain a comparative borrowing advantage of 20 or more basis points, and is able to reasonably quantify and understand potential risks.

8. **Capital Appreciation Bonds (CABs)** - The Issuer will consider CABs when appropriate. CABs are bonds purchased at a deep discount to face value, which pays principal and interest at maturity; also known as Zero-coupon bonds.

Types of Debt

When the Issuer determines that the use of debt is appropriate, the following criteria will be utilized to evaluate the type of debt to be issued.

1. **Long-Term Debt** - The Issuer may issue long-term debt where it is deemed that capital improvements not be financed from current revenues. Long-term borrowing will not be used to finance current operations or normal maintenance. Long-term revenue and general obligation debt will be self-supporting and structured such that financial obligations do not exceed the expected useful life of the project. The Issuer should strive to structure debt such that at least 50% of principal and interest is paid off by half of the maximum maturity.

The Issuer may issue revenue debt or general obligation debt.

2. **Short-Term Debt** - Short-term borrowing may be utilized for the temporary funding of operational cash flow deficits or anticipated revenues (defined as an assured source with the anticipated amount based on conservative estimates) subject to the following policies:
 - a) **Bond Anticipation Notes (BANs)** - may be issued instead of long-term, bonds to reduce the debt service during the construction period of a project or facility. The BANs shall not mature more than 20 years from the date of issuance.
 - b) **Revenue Anticipation Notes (RANs)** - may be issued instead of long-term, bonds to reduce the debt service during the construction period of a project or facility. The RANs shall not mature more than 20 years from the date of issuance.
 - c) **Lines of Credit** - shall be considered as an alternative to other short-term borrowing options. The lines of credit shall be structured to limit concerns as to the Internal Revenue Code.
 - d) **Other Short-Term Debt** - including commercial paper notes, may be used when it provides an interest rate advantage or as interim financing until market conditions are more favorable. The Issuer will determine and utilize the least costly method for short-term borrowing. The Issuer may issue short-term debt when there is a defined repayment source or amortization of principal.
3. **Lease Purchase Debt** - Lease purchase debt, including certificates of participation, shall be considered as an alternative to long-term vendor leases. Such debt shall be subject to annual appropriation. In order to reduce the cost of lease borrowing and to improve control over leases, the Issuer may adopt a master lease program.
4. **Tax Increment Debt** - Tax Increment debt (TIF) financing may be issued. These are bonds whose repayment is secured by special assessments on landowners whose property stands to benefit from development or redevelopment.

5. **Variable Rate Debt** - To maintain a predictable debt service burden, the Issuer may give preference to debt that carries a fixed interest rate. The Issuer, however, may consider variable rate debt in the following circumstances:
- a) **High Interest Rates** - Interest rates that are above historic averages.
 - b) **Variable Revenue Stream** - The revenue stream for repayment is variable, and is anticipated to move in the same direction as market-generated variable interest rates, or the dedication of revenues allows capacity for variability.
 - c) **Adequate Safeguards Against Risk** - Financing structure and budgetary safeguards are in place to prevent adverse impacts from interest rate shifts; such structures could include, but are not limited to, interest rate caps and short-term cash investments in the Issuer's Operating Funds.
 - d) **Financial Analysis** - An analysis from the Issuer's Financial Advisor or the Finance Committee has been provided to the Director evaluating and quantifying the risks and returns involved in the variable rate financing and recommending variable rate as the lowest cost option.
 - e) **As a Component to Synthetic Fixed Rate Debt** - Variable rate bonds may be used in conjunction with a financial strategy, which results in synthetic fixed rate debt. Prior to using synthetic fixed rate debt, the Issuer shall certify that the interest rate cost is at least 25 basis points lower than traditional fixed rate debt.
 - f) **Temporary Financing during construction**

The percentage of variable rate debt outstanding (excluding debt which has been converted to synthetic fixed rate debt) shall not exceed 20% of the Issuer's total outstanding debt and will consider the amount and investment strategy of the Issuer's operating cash.

Refinancing Outstanding Debt

The Issuer will consider the following issues when analyzing possible refunding opportunities:

Debt Service Savings - The Issuer establishes a minimum present value savings threshold of 3% of the refunded bond principal amount. The present value savings will be net of all costs related to the refinancing. If present value savings is less than 3%, the Issuer may consider the decision to take savings on an upfront or deferred basis, after being explicitly approved by the Issuer.

Restructuring - The Issuer will refund debt when it is in the best financial interest of the Issuer to do so. Such refunding will be limited to restructuring to meet unanticipated revenue expectations, achieve cost savings, mitigate irregular debt service payments, release reserve funds or remove unduly restrictive bond covenants.

Term of Refunding Issues - The Issuer will refund bonds within the term of the originally issued debt. However, the Issuer may consider maturity extension, when necessary to achieve a desired outcome, provided that such extension is legally permissible, however, never more than 30 years maximum maturity. The Issuer may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed facility and the concept of inter-generational equity should guide this decision.

Escrow Structuring - The Issuer shall utilize the least costly securities available in structuring refunding escrows. A certificate will be provided by a third party agent, who is not a broker-dealer stating that the securities were procured through an arms-length, competitive bid process (in the case of open market securities), that such securities were more cost effective than State and Local Government Obligations (SLGS), and that the price paid for the securities was reasonable within Federal guidelines. Under no circumstances shall an underwriter, agent or financial advisor sell escrow securities to the Issuer from its own account.

Arbitrage - The Issuer shall take all necessary steps to optimize escrows and to avoid negative arbitrage in its refunding. Any resulting positive arbitrage will be rebated as necessary according to Federal guidelines.

Verification Agent Report - A nationally recognized firm engaged in the verification of the mathematical computations in the proofs for refinancing outstanding debt will be retained for all refunding issues.

Arbitrage Agent - A firm engaged in assisting issuers or underwriters or financial advisors in properly calculating arbitrage may or may not be used in refunding issues. Qualified Bond Counsels or FA's may perform this service.

Methods of Issuance

The Issuer will determine, on a case-by-case basis, whether to sell its bonds competitively or through negotiation.

- A. **Competitive Sale** - In a competitive sale, the Issuer's bonds shall be awarded to the bidder providing the lowest true interest cost as long as the bid adheres to the requirements set forth in the official notice of sale.
- B. **Negotiated Sale** - The Issuer recognizes that some securities are best sold through negotiation. In its consideration of a negotiated sale, the Issuer shall assess the following circumstances:
 - 1. A structure that may require a strong pre-marketing effort such as a complex transaction or a "story" bond
 - 2. Size of the issue, which may limit the number of potential bidders
 - 3. Market volatility is such that the Issuer would be better served by flexibility in timing a sale in a changing interest rate environment
- C. **Private Placement** - From time to time the Issuer may elect to privately place its debt. Such placement shall only be considered if this method is demonstrated to result in a cost savings to the Issuer relative to other methods of debt issuance.

Underwriter Selection

Senior Manager Selection - The Director shall have the right to select a senior manager for a proposed negotiated sale. The Department of Public Utilities will follow the City of Toledo RFP procedures for the hiring of consultants for Professional Services. The criteria shall include but not be limited to the following:

- ? The firm's ability and experience in managing complex transactions
- ? Prior knowledge and experience with the Issuer
- ? The firm's willingness to risk capital and demonstration of such risk
- ? Quality and experience of personnel assigned to the Issuer's engagement
- ? Financing plan presented
- ? A legal and ethical contract that does not contain "Right of First Refusal"
- ? Underwriting fees

Co-Manager Selection - Co-managers will be selected on the same basis as the senior manager.

Selling Groups - The Issuer may establish selling groups in certain transactions.

Underwriter's Counsel - In any negotiated sale of Issuer debt in which legal counsel is required to represent the underwriter, the lead underwriter will make the appointment with input from the Issuer.

Underwriter's Discount - The underwriter's discount is determined through RFP process against comparable issues in the market. The senior manager shall submit an itemized list of expenses charged to members of the underwriting group. Any additional expenses must be substantiated.

Evaluation of Underwriter Performance - The Issuer will evaluate each bond sale after its completion to assess the following: costs of issuance including underwriters' compensation, pricing of the bonds in terms of the overall interest cost and on a maturity-by-maturity basis, and the distribution of bonds and sales credits.

The Underwriter will prepare a Pricing Memorandum in those cases where the Issuer has not hired a Financial Advisor. [The Pricing Memorandum will compare the Issuer bond issue to the comparable issues in the market during the same time period. The transaction should also be compared against nationally recognized indices such as the MMD and Delphos Scales.]

Following each sale, the Financial Advisor or Finance Committee shall provide a report to the Director using the Pricing Memorandum on the results of the sale.

Syndicate Policies - For each negotiated transaction, the Director will prepare syndicate policies that will describe the designation policies governing the upcoming sale.

Designation Policies - To encourage the pre-marketing efforts of each member of the underwriting team, orders for the Issuer's bonds will be net designated, unless otherwise expressly stated.

Consultants

The Issuer shall select its primary consultant(s) by competitive process through the Request for Proposals (RFP) process used by the Lucas County Board of Commissioners.

Selection of Financing Team Members - The Review Process will provide recommendations for financial advisors, underwriters, and Bond and Tax Counsel. The Issuer will provide final approval.

Financial Advisor - The Issuer may select a financial advisor (or advisors) to assist in its debt issuance and debt administration processes. Selection of the Issuer's financial advisor(s) shall be based on, but not limited to, the following criteria:

1. Experience in providing consulting services to complex issuers
2. Knowledge and experience in structuring and analyzing complex issues
3. Experience and reputation of assigned personnel
4. Fees and expenses

Financial Advisory Services - Financial advisory services provided to the Issuer shall include, but shall not be limited to the following:

1. Evaluation of risks and opportunities associated with debt issuance
2. Monitoring marketing opportunities
3. Evaluation of proposals submitted to the Issuer by investment banking firms
4. Structuring and pricing
5. Preparation of request for proposals for other financial services (trustee and paying agent services, printing, credit facilities, remarketing agent services, etc.)
6. Advice, assistance and preparation for presentations with rating agencies, insurance companies and major investors

Conflicts of Interest - The Issuer also expects that its consultants and advisors will provide the Issuer with objective advice and analysis, maintain the confidentiality of Issuer financial plans, and be free from any conflicts of interest.

Bond Counsel - Issuer debt will include a written opinion by legal counsel affirming that the Issuer is authorized to issue the proposed debt, that the Issuer has met all legal requirements necessary for issuance, and a determination of the proposed debt's federal income tax status.

The approving opinion and other documents relating to the issuance of debt will be prepared by counsel with extensive experience in public finance and tax issues. The counsel will be selected by the Issuer.

Disclosure by Financing Team Members - All financing team members will be required to provide full and complete disclosure, relative to agreements with other financing team members and outside parties. The extent of disclosure may vary depending on the nature of the transaction. However, in general terms, no agreements shall be permitted which could compromise the firm's ability to provide independent advice which is solely in the Issuer's best interests or which could reasonably be perceived as a conflict of interest.

Right of First Refusal - The Issuer shall not enter into any contract or agreement that permits or grants "right of first refusal." A "right of first refusal" grants a previous contractor, or underwriter, an unfair opportunity on all future bond issues. This type of contract is unenforceable and should not be entered into.

Underwriter's Counsel - The Issuer shall have the right to review the credentials of counsel selected by underwriters in a negotiated sale. They may also make suggestions on underwriter's counsel.

LUCAS COUNTY, OHIO

COMPUTATION OF LEGAL DEBT MARGIN

The Ohio Revised Code provides that the net principal amount of unvoted general obligation debt of the County, excluding “exempt debt”, may not exceed 1% of the total assessed valuation of all property in the County, and that the County’s unvoted general obligation debt for its share of the costs of State highway improvements may not exceed one-half percent of that valuation. The principal amount of both voted and unvoted general obligation debt of the County, excluding the “exempt debt”, may not exceed a sum equal to \$6,000,000 plus 2-1/2% of the assessed valuation in excess of \$300,000,000. These two limitations are referred to as the “direct debt limitations” and may be amended from time to time by the General Assembly. The actual computation of the County's Legal Debt Margin is detailed below.

(Amounts in 000's)

Direct legal debt limitation¹:

3.0% of the first \$100,000 assessed valuation.....		\$3,000
1.5% on excess of \$100,000-not in excess of \$300,000.....		3,000
2.5% on the amount in excess of \$300,000.....		<u>188,536</u>
Total direct legal debt limitation.....		194,536
Total of all county debt outstanding.....	\$82,059	
<i>Less:</i>		
Special assessment bonds and notes	-16,657	
Correctional facilities bonds	<u>-15,832</u>	
Total exempt debt.....	-32,489	
Total net indebtedness (voted and unvoted) subject to direct debt limitation.....		<u>49,570</u>
Direct legal debt margin.....		<u><u>\$144,966</u></u>
Unvoted debt limitation (subject to 1% of County assessed valuation).....	78,414	
Total net indebtedness (unvoted - subject to the 1% legal debt limitation).....	<u>-38,190</u>	
Total unvoted legal debt margin.....		<u><u>\$40,224</u></u>

¹ Direct legal debt limitation is outlined by the Ohio Revised Code, codifications 133.04 and 133.07.

Source: Squire, Sanders and Dempsey

2003 DEBT SERVICE BUDGET SUMMARY

GENERAL OBLIGATION BONDS

2003 PRINCIPAL & INTEREST

Unvoted

1986 COUNTY PUBLIC ASSISTANCE BLDG	\$378,400
1986 CONVENTION CENTER	554,375
1988 FAMILY & COURTHOUSE IMP.	1,197,656
1994 701 ADAMS	1,595,815
1995 CORRECTION & CT. SERVICES	376,770
1996 REFUNDING BOND (1990)	1,045,834
2001 JUVENILE JUSTICE CENTER	1,373,313
2002 REGIONAL JAIL REFUNDING (1992)	400,855

TOTAL:	\$6,923,018
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Voted

1996 VOTED LIBRARY IMPROVEMENT	2,614,025
1997 VOTED LIBRARY IMPROVEMENT	2,291,800

TOTAL:	\$4,905,825
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REVENUE BONDS (Paid from Non-Tax Revenues)

2001 LUCAS COUNTY BALLPARK PROJECT	1,806,125
	\$1,806,125

SPECIAL ASSESSMENT BONDS

1964 SANITARY SEWER	1,070
1974-77 SANITARY SEWER	26,115
1981-84 SANITARY SEWER	36,256
1987 SANITARY SEWER & WATER LINE	20,625
1988 SANITARY SEWER & WATER LINE	43,500
1989 SANITARY SEWER & WATER LINE	112,700
1990 WATERLINES	35,413
1992 BRIARFIELD, SS & WL	130,848
1994 MCCORD ROAD, SS & WL	94,023
1995 SANITARY SEWER & WATER LINE	56,165
1996 SANITARY SEWER & WATER LINE	190,455
1997 SANITARY SEWER & WATER LINE	102,983
1998 SANITARY SEWER & WATER LINE	196,870
1999 SANITARY SEWER & WATER LINE	47,830
2000 SANITARY SEWER & WATER LINE	134,040
2001 WATERLINES	124,838
2002 SANITARY SEWER & WATERLINE	77,161

TOTAL:	\$1,430,889
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GENERAL OBLIGATION BONDS

Unvoted Bonds: The basic security for unvoted general obligation debt of the County is the County's ability to levy, and its levy pursuant to constitutional and statutory requirements, of an ad valorem tax on all real and tangible personal property subject to ad valorem taxation by the County, within the ten-mill limitation described below. This tax must be in sufficient amount to pay (to the extent not paid from other sources) as it becomes due, the debt service on unvoted County general obligation bonds, both outstanding and in anticipation of which BANs are outstanding. The law provides that the levy necessary for debt service has priority over any levy for current expenses within that tax limitation; that priority may be subject to the provisions of bankruptcy laws and other laws affecting creditors' rights and to the exercise of judicial discretion.

Voted Bonds: The basic security for voted County general obligation debt is the authorization by the electors for the County to levy to pay debt service on those voted bonds, without limitation as to rate or amount, ad valorem taxes on all real and tangible personal property subject to ad valorem taxation by the County. The tax is outside of the ten-mill limitation and is to be in sufficient amount to pay (to the extent not paid from other sources) as it becomes due the debt service on the voted bonds, subject to the provisions of bankruptcy laws and other laws affecting creditors' rights and to the exercise of judicial discretion.

Library Improvement Bonds: Lucas County serves in a ministerial capacity as the taxing authority for the Toledo-Lucas County Public Library. Ohio Revised Code prohibits libraries from holding bonded debt and requires the debt to be held in the name of the subdivision to which the Libraries board's jurisdiction is subject. The library requested that the County put a levy on the ballot for \$38.6 million in improvements to the library. In November, 1995, the electorate of Lucas County approved an increase in property taxes to pay for the issuance of \$25 million in General Obligation Bonds. In 1997, the County issued the remaining \$13.6 million.

Years Issued	Interest Rate	Maturity Date through	Balance January 1, 2002	Additions	Deductions	Balance December 31, 2002
(Amounts in 000's)						
Bonds						
<i>General Obligation Bonds-</i>						
<i>Unvoted</i>						
1986 County public assistance building.....	8.000%	12/01/11	\$2,200	\$0	\$220	\$1,980
1986 Convention center land.....	6.500%	12/01/12	3,710	0	335	3,375
1988 Family Court Center construction & Courthouse renovation.....	7.375%	08/01/07	5,250	0	875	4,375
1992 Regional jail.....	3.400%					
	6.650%	12/01/07	2,015	0	2,015	0
1994 County building.....	4.000%					
	5.700%	12/01/04	4,305	0	1,355	2,950

Years Issued	Interest Rate	Maturity Date through	Balance January 1, 2002 (Amounts in 000's)	Additions	Deductions	Balance December 31, 2002
1995 Correctional facilities.....	4.300%					
	6.800%	12/01/15	1,950	0	95	1,855
1995 Court services building....	4.300%					
	6.800%	12/01/15	1,755	0	85	1,670
1996 Refunding.....	4.250%					
	5.375%	12/01/11	8,030	0	640	7,390
2001 Juvenile Justice Center...	4.375%					
	5.000%	12/01/21	17,000	0	565	16,435
2002 Regional Jail Refunding	2.500%					
	2.750%	12/01/07	0	1,790	0	1,790
General Obligations Bonds-						
voted						
1996 Library improvement.....	4.300%					
	6.000%	12/01/05	7,855	0	2,675	5,180
1997 Library improvement.....	3.800%					
	5.300%	12/01/05	7,700	0	1,500	6,200
Total general obligation						
bonds voted/unvoted.....			\$63,772	\$1,790	\$10,360	\$55,202

REVENUE BONDS (Paid from Non-Tax Revenues)

Lucas County BallPark Project: Taxable Revenue Bonds were issued to pay for the construction costs of the new ballpark for the Toledo Mud Hens, a Triple A baseball club. This bond issue is to be paid solely from the County's nontax revenues. These revenues may consist of monies received by the County for the lease of the ballpark to the Toledo Mud Hens, investment income, charges for services and fees from licenses and permits. The holders of these bonds have no right to have taxes levied by the County for the payment of principal of and interest on the bonds.

Revenue Bonds

2001 Ballpark Project	6.375%					
	6.625%	12/01/21	20,000	0	480	19,520
Total Revenue Bonds.....			\$20,000	\$0	\$480	\$19,520

SPECIAL ASSESSMENTS

The self-supporting bonds are secured by an unvoted property tax levy (special assessments), however, each appropriate bond indenture provides for principal and interest to be paid from user charges. In the event property owners default on their special assessment obligations, the County is obligated to meet the debt service requirements from County funds.

Years Issued	Interest Rate	Maturity Date through	Balance January 1, 2002	Additions	Deductions	Balance December 31, 2002
(Amounts in 000's)						
<i>Special Assessment- Governmental Commitment (Self-Supporting)</i>						
1964 Sanitary sewer.....	3.500%	12/01/04	\$3	\$0	\$1	\$2
1974-	5.125%					
1977 Sanitary sewer.....	7.625%	11/01/14	185	0	13	172
1981-	9.625%					
1984 Sanitary sewer.....	12.000%	12/01/04	113	0	48	65
1987 Sanitary sewer.....	7.500%	12/01/07	90	0	15	75
1988 Sanitary sewer.....	7.500%	12/01/08	210	0	30	180
<i>Special Assessment- Governmental Commitment (Self-Supporting)-(continued)</i>						
1989 Sanitary sewer.....	6.750%					
	7.000%	12/01/09	675	0	65	610
1990 Waterline.....	6.800%					
	6.850%	12/01/10	245	0	20	225
1992 Briarfield Parkway.....	3.400%					
	6.200%	12/01/02	245	0	245	0
1992 Sewers & waterlines.....	3.400%					
	6.650%	12/01/11	320	0	25	295
1992 Sewers & waterlines.....	3.400%					
	6.650%	12/01/12	665	0	45	620
1994 McCord Road improvements.....	4.000%					
	5.700%	12/01/03	30	0	15	15
1994 Sewer & waterlines.....	4.000%					
	6.050%	12/01/13	680	0	40	640
1995 Sewers & waterlines.....	4.300%					
	6.800%	12/01/14	525	0	30	495
1996 Sewers & waterlines.....	4.250%					
	6.500%	12/01/16	2,125	0	60	2,065

SPECIAL ASSESSMENTS

Years Issued	Interest Rate	Maturity Date through	Balance January 1, 2002	Additions	Deductions	Balance December 31, 2002
(Amounts in 000's)						
1997 Sewers & waterlines.....	4.900%					
	5.450%	12/01/17	1,065	0	50	1,015
1998 Sewers & waterlines.....	4.250%					
	5.000%	12/01/18	2,220	0	90	2,130
1999 Sewers & waterlines.....	4.000%					
	6.000%	12/01/09	510	0	20	490
2000 Sewers & waterlines....	5.200%					
	5.300%	12/01/15	1560	0	50	1,510
2001 Sewers & waterlines....	4.100%					
	5.100%	12/01/21	1585	0	45	1,540
2002 Sewers & waterlines....	2.500%					
	3.500%	12/01/22	0	1050	0	1,050
Total special assessment						
<i>bonds-(self-supporting).....</i>			\$15,053	\$1,050	\$907	\$15,196

SPECIAL ASSESSMENTS

The County has entered into a number of loan agreements with the Ohio Water Development Authority (OWDA) for various improvements, including improvements to its sewer and water systems and its wastewater treatment plant. At the end of 2002, the aggregate principal amount outstanding under those loan agreements was approximately \$22,629,319; the final payment on those loans is due on January 1, 2021; and the highest approximate annual loan repayment amount during that period is estimated to be \$3,083,000. Payments under such loan agreements are required to be made from revenues of the sewer and water systems and from the wastewater treatment plan after repayment of operation and maintenance expenses of such system, and from special assessments in certain cases. The loan agreements grant no security or property interest to OWDA in the property of the County, and do not pledge the general credit of the County, or create a debt subject to the direct or indirect debt limitations, or require the use of general resources of the County for repayment. Payments are due to OWDA on each January 1 and July 1.

Years Issued	Interest Rate	Maturity Date through	Balance January 1, 2002	Additions	Deductions	Balance December 31, 2002
(Amounts in 000's)						
Ohio Water Development Authority (OWDA) Loans						
<i>Special Assessment-</i>						
<i>Governmental Commitment</i>						
1983-	7.380%					
1984 Sewers.....	7.820%	01/01/07	\$1,245	\$0	\$203	\$1,042
1991 Sewers.....	6.160%					
	7.450%	07/01/11	1,141	0	83	1,058
1994 water.....	6.720%	07/01/19	345	0	11	334
<i>Enterprise Funds</i>						
1984 Sewer system.....	6.240%	01/01/13	2,404	0	331	2,073
1980-	6.250%					
1984 Wastewater treatment.....	10.260%	07/01/13	2,095	0	269	1,826
1990 Water supply system.....	7.760%	01/01/10	348	0	32	316
1991 Water supply system.....	7.450%					
	7.500%	07/01/11	608	0	46	562
1993 Water supply system.....	6.160%	07/01/18	915	0	32	883
1994 Sewer system.....	6.720%	07/01/14	731	0	37	694
1994 Wastewater.....	5.770%	07/01/15	9,107	0	450	8,657
1995 Water supply system.....	6.350%	01/01/21	442	0	12	430
1997 Water supply system.....	5.860%	07/01/17	1,642	0	66	1,576
1997 Sanitary Engineer.....	5.860%	07/01/17	1,426	0	57	1,369
Total OWDA loans.....			\$22,449	\$0	\$1,629	\$20,820

SPECIAL ASSESSMENTS

The County has entered into a number of Project agreements with the Ohio Public Works Commission (OPWC) under which the County has obtained interest-free loans outstanding in the aggregate principal amount of approximately \$2,325,645 at the end of 2002 to fund road and sewer system improvements. The County is required to repay these loans in equal annual payments over repayment periods ranging from ten to twenty years; the highest approximate annual loan repayment amount during that period is estimated to be \$379,601.

Years Issued	Interest Rate	Maturity Date through	Balance January 1, 2002	Additions	Deductions	Balance December 31, 2002
(Amounts in 000's)						
Ohio Public Works						
Commission Loans						
<i>Governmental Commitment</i>						
Angola Road improvements	0.000%	07/01/04	\$81	\$0	\$27	\$54
Stitt/Eber Rd. improvements	0.000%	07/01/06	334	0	69	265
Lagenderfer Rd imp.....	0.000%	07/01/06	190	0	38	152
Hallet/Widening projects.....	0.000%	07/01/07	382	0	44	338
Henry-Lucas Rd imp.....	0.000%	07/01/07	131	0	22	109
Eber Rd. improvements.....	0.000%	07/01/10	189	0	21	168
Overlay Phase I.....	0.000%	07/01/10	219	0	24	195
Old State Line Rd. imp	0.000%	07/01/10	80	0	9	71
Holloway Rd. improvements	0.000%	07/01/10	49	0	6	43
<i>Enterprise Funds.....</i>						
1994 Wastewater.....	0.000%	01/01/16	219	0	14	205
1994 Sewer system.....	0.000%	07/01/04	93	0	31	62
Total OPWC loans.....			\$1,967	\$0	\$305	\$1,662

SPECIAL ASSESSMENTS

The County has entered into capital lease agreements for various purposes, including equipment, a portion of the building in which many of its offices are located and certain other assets. The aggregate annual minimum lease payments under those agreements for 2002 were \$1,570,000.00.

Other Obligations

Capital lease Obligations				
Governmental.....	\$9,231	\$680	\$1,570	\$7,661
Internal Service.....	19	0	6	13
	<u>\$12,348</u>	<u>\$681</u>	<u>\$1,402</u>	<u>\$11,659</u>
Accrued wages and benefits - governmental funds.....	<u>15,332</u>	<u>3,709</u>	<u>1,811</u>	<u>17,230</u>
Landfill obligation.....	<u>\$12,201</u>	<u>\$0</u>	<u>\$150</u>	<u>\$12,051</u>

LUCAS COUNTY'S FUTURE LONG TERM DEBT

A summary of the County's future long-term debt funding requirements as of December 31, 2002 follows (amounts in 000's).

Year of Funding	Bonds		OWDA		OPWC	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2003.....	10,184	4,881	1,660	1,401	379	0
2004.....	9,544	4,312	1,655	1,291	379	0
2005.....	8,268	3,802	1,657	1,184	321	0
2006-2010.....	22,268	14,022	8,172	4,353	1,085	0
2011-2015.....	17,065	8,272	7,904	1,787	33	0
2016-2020.....	15,240	3,709	1,500	216	28	0
2021-2025.....	3,310	200	69	2	0	0
Total.....	<u>\$85,879</u>	<u>\$39,198</u>	<u>\$22,617</u>	<u>\$10,234</u>	<u>\$2,225</u>	<u>\$0</u>

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LUCAS COUNTY BUDGET PROCESS

Lucas County operates on a January 1st through December 31st calendar fiscal year as required by the Ohio Revised Code. The budgetary process for each fiscal year consists of three phases:

- (1) Distribution of budget planning model
- (2) Capital Improvement Plan
- (3) Budget appropriation materials

These phases were designed to ease the budgeting burden on County departments/agencies, assist the Office of Management and Budget in processing the budget material for inclusion in a comprehensive budget-planning document and to facilitate year around budget planning. The process begins in March and the budget is adopted no later than December 31st.

Phase 1 - Budget Planning Model

The budget-planning model is narrative in nature and allows the department head or elected official to analyze the department's internal structure and operational demands. In this phase, strengths and weaknesses affiliated with the department are outlined along with any current or future threats to the department's survival. A clear and precise mission statement, coupled with the department's objectives and goals are required in the planning model. It is also necessary for the department head or elected official to provide an organization and personnel chart with any requested positions for the future year. The materials for this phase are distributed in March and are required back in May.

Phase 2 - Capital Improvement Plan

The Capital Improvement request forms are distributed in June and are returned in October. The Capital Improvement Committee is comprised of Administration and Directors from each of the following departments: Office of Management and Budget, Facilities, Risk Management and the ADA Coordinator. After all requests have been organized and summarized by the Office of Management and Budget, the Committee meets to rank the projects based upon various criteria. The Office of Management and Budget then structures the plan, placing the highest ranked projects within the designated funding level available. The proposed plan is presented to the Board of County Commissioners for its review and approval. Departments/agencies and elected officials are allowed a capital project hearing if they disagree with the placement of their project. (See Capital Section for the 2003 approved projects, and for the capital improvement request form and ranking criteria).

Phase 3 - Appropriation Budget

Budget appropriation materials are distributed in July and returned by October. The Office of Management and Budget spends approximately four weeks reviewing requests and conducting budget discussions with department/agency heads and elected officials. OMB then reviews requests with the County Administrator and transmits recommended budgets to departments in October. All departments/agencies and elected officials have the opportunity to appeal their budget to the Board of County Commissioners. The Board takes approximately three weeks to review the budget recommended by the Office of Management and Budget and deliberate on the budget hearings. The final budget is adopted before the end of December and presented to the public and citizens of Lucas County.

BUDGET PROCESS 2003 PERMANENT APPROPRIATION

Activity

March 2002

OMB distributes 2003 budget time line and budget planning information (Phase 1) to departments/agencies	March 28
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May 2002

Deadline for return of mission statement and organizational charts	May 3
--	-------

June 2002

OMB starts to develop the 2003 General Fund Revenue forecast	June 21
--	---------

OMB distributes Capital Improvement Plan requests to departments/agencies (Phase 2)	June 28
---	---------

Begin developing the Commissioners' 2003 Budget Guidance	June 28
--	---------

July 2002

OMB distributes 2003 Appropriation preparation materials (Phase 3)	July 17
--	---------

October 2002

Deadline for return of 2003 budget packets for all departments and 2003 CIP Requests	Oct. 7
--	--------

OMB conducts budget discussions	Oct. 10
---------------------------------	---------

OMB begins to review recommended Appropriation Budgets and CIP requests with the County Administrator	Oct. 24
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November 2002

County Administrator and OMB present 2003 Recommended Budget to the Board of County Commissioners	Nov. 13
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December 2002

Board of County Commissioners reviews and starts deliberations on the 2003 Recommended Budget	December 2
---	------------

Approval of the 2003 Temporary Appropriation Resolution for the Operating Budget	December 30
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January 2003

2003 Temporary Appropriation Budget submitted to departments	January 2
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Approval of the 2003 Appropriation Resolution for the Operating Budget	January 30
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BUDGET PLANNING MODEL

Statement of Mission: One or two paragraphs describing the mission or primary “charge” of the unit. Verify current mission statement and change appropriately. In addition, briefly describe how the mission of your department/agency could possibly change over the next five years, due to current or possible future legislation.

Objectives/Goals: Describe in detail your department/agency’s objectives/goals for 2003 and what steps will be taken to achieve the same.

Accomplishments in 2002: Describe which objectives/goals were achieved and how. In addition, elaborate upon which ones were not met and the reasons why.

External Opportunities and Threats (Near Term): List the major opportunities including legislation that exist or are likely to exist in the next two to three years, which, if exploited, could significantly enhance the achievement of the department/agency. Similarly, list major threats including unfunded mandates that could interfere with the achievement of the same over the next two to three years.

External Opportunities and Threats (Longer Term): Repeat the above for the period of three to five years.

Programs/Services Provided by the Department/Agency: List and define all programs and/or services provided by the department/agency. Mention if the program and/or service is due to a mandate.

Prioritize Programs/Services: Prioritize the above programs/services provided by your department/agency. Link appropriation requests to programs/services.

Sources of Revenue: List in detail the revenue sources and how these sources are comprised.

BUDGET COST GUIDELINES – 2003 APPROPRIATION

Departments are initially required to examine their budgets with regard to current program offerings and service levels. If departments have needs or desired enhancements outside of their current levels, these requests are to be submitted as programmatic changes. Decisions as to whether there is justification in funding these programmatic changes are made either by the Office of Management and Budget in conjunction with the appropriate County Administrator or at a budget hearing before the Board of County Commissioners.

A set of parameters were established by the Office of Management and Budget for General Fund and Non-General Fund departments to use in establishing their 2003 budgets (outside of any programmatic change requests). These guidelines consist of a 3% allocation for salary line items, a 13.75% increase for health benefits and no increase was given for operating expenses.

Any departmental requests for additional positions required a mandatory budget hearing before the Board of County Commissioners.

GENERAL FUND RESERVE POLICY

The Board of Lucas County Commissioners is committed to maintaining a strong fiscal environment in Lucas County. To achieve this end, it is the Board's goal to maintain a minimum of 12% of the general fund available revenue as an unappropriated cash reserve. This reserve is designated as a budget stabilization tool to assist in alleviating financial stress in the event of an economic downturn and promote a favorable bond rating for Lucas County.

ECONOMIC DEVELOPMENT FUNDING POLICY

The Board of Lucas County Commissioners is committed to making Lucas County an appealing destination for business to expand, relocate to and invest in. To realize this objective, it is the Board's goal that the Economic Development Department's budget will be up to 1.5% of the general fund available revenue. The economic development budget will provide resources to local governments to respond to changing economic opportunities and conditions, nurture intergovernmental cooperation, allow for systematic development of communities, leverage other resources to create and retain employment and further enhance the local areas' ability to compete successfully in a global economic marketplace.

LUCAS COUNTY INVESTMENT POLICY

As provided in Ohio Revised Code Section 135.341, there shall be a County Investment Advisory Committee consisting of the County Treasurer, the Chairman of the Board of County Commissioners and another County Commissioner so designated by the other two members. The Chairman of the Investment Advisory Committee shall be the County Treasurer. The Committee shall meet quarterly at the call of the Chairman to advise the Investing Authority on County investment information.

This Investment Policy applies to all financial assets under the control of the Lucas County Treasurer. These funds are accounted for in Lucas County's annual financial report, and include:

- ?? General Fund
- ?? Special Revenue Fund
- ?? Capital Project Fund
- ?? Enterprise Funds
- ?? Trust and Agency Funds
- ?? Debt Service Funds

This investment policy applies to all transactions involving the financial assets and related activity of all the foregoing funds.

The purpose of this Investment Policy is to establish priority and guidelines regarding the investment management of the County's operating funds (hereinafter referred to as the "Portfolio"). Such priorities and guidelines are based upon Chapter 135.35 ORC and prudent money management. The effective date of this policy is September 11, 1998. This policy includes (totally or partially) sections of the statute in order to describe eligible investments. In some sections, the policy places further limits upon the use of eligible investments or investment transactions.

The County Treasurer is referred to as the "Investing Authority".

Public Trust

All participants in the investment process shall seek to act responsibly as custodians of the public trust. Investment Officials shall avoid any transaction that might impair public confidence in Lucas County's ability to govern effectively. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their affairs, not for speculation but for investment, considering the probable safety of capital as well as the probable income to be derived.

The standard of prudence to be used by Investment Officials shall be the prudent person, and shall be applied in the context of managing the overall portfolio. Investment Officers acting in

accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided that deviations from expectation are reported in a timely fashion, and appropriate action is taken to control adverse developments.

Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

Investment Objectives

The investment objectives of the County, in priority order, include:

A. Compliance with all Federal and State Laws

B. Safety of Principal

Safety of principal is the most important objective of the County. The investment of County funds shall be conducted in a manner that seeks to ensure the preservation of capital within the context of the following criteria:

?? Credit Risk

Credit risk is the risk of loss due to the failure of a security issuer to pay principal or interest, or the failure of the issuer to make timely payments of principal or interest. Eligible investments, pursuant to Chapter 135.35 ORC, affected by credit risk include certificates of deposit, commercials paper, and banker's acceptances. Credit risk will be minimized by (1) diversifying assets by issuer; (2) ensuring that required, minimum credit quality ratings exist prior to the purchase of commercials paper and bankers acceptances; and (3) maintaining adequate collateralization of CD's.

?? Market Risk (interest rate risk)

The market value of securities in the County's portfolio will increase or decrease based upon changes in the general level of interest rates. The effects of market value fluctuations will be minimized by (1) maintaining adequate liquidity so that current obligations can be met without a sale of securities; (2) diversification of maturities; (3) diversification of assets.

C. Liquidity

The portfolio shall remain sufficiently liquid to meet all current obligations of the County. Minimum liquidity levels (as a percentage of average invested funds) may be established in order to meet all current obligations without having to sell securities. The portfolio may also be structured so that securities mature concurrent with cash needs.

D. Yield

The portfolio shall be managed to consistently attain a market rate of return throughout budgetary and economic cycles. The market-average rate of return is defined as the average return on three-month U.S. Treasury bills. Whenever possible, and consistent with risk limitations and prudent investment management, the County shall seek to augment returns above the market average rate of return through the implementation of active portfolio management strategies.

Authorized Investments (itemized)

A. U.S. Treasury Bills, Notes and Bonds; various federal agency securities, including issues of Federal National Mortgage Assn. (FNMA), Federal Home Loan Mortgage Corp. (FHLMC), Federal Home Loan Bank (FHLB), Federal Farm Credit Bank (FFCB), Student Loan Marketing Assn. (SLMA), Government National Mortgage Association (GNMA), and other agencies or instrumentalities of the United States. Eligible investments include securities that may be “called” (by the issuer) prior to the final maturity date. Any eligible investment may be purchased at the premium or a discount. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities.

B. Commercial paper issues of companies incorporated under the laws of the United States, rated A1 + or A1 by Standard & Poor’s and P1 and P2 by Moody’s. The maximum maturity of commercial paper shall be 270 days from the date of purchase.

C. Banker’s acceptances issued by any bank domiciled in the State of Ohio or bankers acceptances issued by any domestic bank rated in the highest category by one of two nationally recognized rating agencies.

D. Certificates of deposit from any eligible institution mentioned in section 135.32 ORC.

E. No-load money market mutual funds rated in the highest category by at least one nationally recognized rating agency, investing exclusively in the same types of eligible securities as defined in Division A (1) or A (2) under 135.35 ORC and repurchase agreements secured by such obligations. Eligible money market funds shall comply with 135.01 ORC, regarding limitations and restrictions.

F. Repurchase agreements with any eligible institution mentioned in Section 135.32 ORC, or any eligible securities dealer pursuant to division (j) of this section, except that such eligible securities dealers shall be *restricted to primary government securities dealers*. Repurchase agreements will settle on a delivery vs. payment basis with repo collateral held at a qualified custodian or agent, designated by the County Treasurer. The market value of securities subject to a repurchase agreement must exceed the principal value of the repo amount by at least 2%. Prior to the execution of any repo transaction, a master repurchase agreement will be signed by the County Treasurer and the eligible parties.

G. Bonds and other obligations of the state of the political subdivisions of this state, provided that such political subdivisions are located wholly or partly within the same county as the Investing Authority.

H. Securities lending agreements with any eligible institution mentioned in 135.32 ORC.

I. The State Treasurer's investment pool (STAR OHIO), pursuant to Section 135.45 ORC.

J. The use of derivative securities, as defined in 135.35 (B), is expressly prohibited.

K. The final maturity of all eligible investments is five years (135.35 (C) ORC), unless the investment is matched to a specific obligation or debt of the County, or to a specific obligation or debt of a political subdivision of this state located wholly or partly within the County and the investment is specifically approved by the Committee.

Ineligible Investment Transactions

A. The use of leverage, in which the Treasurer or Governing Board uses its current investment assets as collateral for the purpose of purchasing other assets, is prohibited. The issuance of taxable notes for the purpose of arbitrage is prohibited. Contracting to sell securities that have not yet been acquired by the Treasurer or Governing Board, for the purpose of purchasing such securities on the speculation that bond prices will decline, is prohibited.

B. Agreements are prohibited where the Investing Authority agrees to sell securities it owns to a purchaser and agrees to un-conditionally repurchase the securities.

C. No investments shall be purchased unless there is reasonable expectation of holding the investment until maturity.

Safekeeping and Custody

The Investing Authority shall only be responsible for the safekeeping of investment assets under his direct control and supervision. Securities that have been authorized for purchase by the Investing Authority will be held in safekeeping by a qualified trustee (hereinafter referred to as the "Custodian), as provided in Section 135.37 ORC. Securities held in safekeeping by the Custodian will be evidenced by a monthly statement describing such securities. The Custodian may safe-keep the County's securities in (1) Federal Reserve Bank book entry form; (2) Depository Trust Company (DTC) book entry form in the account of the Custodian or the Custodian's correspondent bank; for (3) Non-book entry (physical) securities held by the Custodian or the Custodian's correspondent bank. All securities transactions will settle using standard delivery vs. payment (DVP) procedures. The records of the Custodian shall identify such securities in the name of the Investing Authority.

The County Investment Advisory Committee

Pursuant to 135.341 (A), a County Investment Advisory Committee (referred to in this policy as the "Committee") shall meet at least quarterly to review or revise the investment policy and to advise the Investing Authority. Any member of the Committee, upon giving five days' notice, may call a meeting of the Committee. Any amended policy that has been approved by the Investment Advisor Committee shall be filed with the Auditor of State, pursuant to 135.35 (K) (1).

Reporting (parentheses defines statutory terms)

The Investing Authority (County Treasurer) shall maintain an inventory of all obligations and securities. A description of each security includes type (issue/issuer), cost (original purchase cost or current book value), par value (maturity value), maturity date (receipt date of par value), settlement date (delivery versus payment date of purchased or sold securities), and any coupon

(interest) rate. The investment report will also include a record of all security purchases and sales.

The Investing Authority will maintain a monthly portfolio report and issue a quarterly portfolio report to the Committee, detailing the *current* inventory of all securities, all monthly transactions, any income received (maturities, interest payments, and sales), and any expenses paid. The report shall also include the yield of such security, and the average-weighted yield and average-weighted maturity of the portfolio.

The portfolio report shall state the name(s) of any persons or entity effecting transactions on behalf of the Investing Authority. The monthly portfolio report and the quarterly portfolio report shall be filed with the Board of County Commissioners.

Investment Advisors, Qualified Dealers, and Financial Institutions

The Committee is authorized to retain the services of an Investment Advisor, pursuant to 135.341 (D). The Investment Advisor may be required to attend all such meetings and to be prepared to discuss all aspects of the County's portfolio, including bond market conditions affecting the County's investments. The Investment Advisor shall make recommendations regarding the investment of County funds and/or manage the portfolio of the County (including the execution of investment transactions), in accordance with the authorization of the County Treasurer. Eligible broker/dealers and financial institutions will only be used to execute trades on a "best price and execution" basis.

The County may transact business (execute the purchase and/or sale of securities) with eligible Ohio financial institutions, primary securities dealers regularly reporting to the New York Federal Reserve Bank, and regional securities firms or broker dealers licenses with the Ohio Department of Commerce, Division of Securities, to transact business in the State of Ohio. Eligible broker/dealers and financial institutions are defined in 135.35 (J)(1).

All persons or entities transacting investment business with the County are required to sign the approved Investment Policy as an acknowledgment and understanding of the contents of said policy

Sale of Securities Prior to Maturity

Pursuant to Section 135.35 (E), securities may be "redeemed or sold" prior to maturity under the following conditions:

- (1) To meet additional liquidity needs
- (2) To purchase another security to increase yield or current income
- (3) To purchase another security to lengthen or shorten maturity
- (4) To realize any capital gains and/or income
- (5) To increase investment quality

Such transactions may be referred to as a "sale and purchase" or a "swap". For purposes of this section, "redeemed" shall also mean "called" in the case of a callable security.

The proceeds from the sale of a security will exceed the reported cost. Cost may be referred to as original purchase cost, adjusted cost or book value. The Investing Authority may amend or eliminate this restriction at any time.

Statements of Compliance

This Investment Policy has been approved by the Investing Authority and filed with the Auditor of State, pursuant to 135.35 (K) (1) ORC. The County Investment Advisory Committee has additionally approved the Investment Policy.

All brokers, dealers, and financial institutions executing transactions initiated by the investment authority have signed the approved Investment Policy. Investment policies (signed by such brokers, dealers, and financial institutions) are filed with the Investing Authority. The County's investment advisor is registered with the Securities and Exchange Commission and possesses public funds investment management experience, specifically in the area of state and local government investment portfolios. The investment advisor has additionally signed the approved Investment Policy and the signed policy is filed with the Investing Authority.

Any amendments to this policy will be filed with the Auditor of State (Attn: Clerk of the Bureau, P.O. Box 1140, Columbus, OH 43216-1140) within fifteen days of the effective date of the amendment.

The following broker/dealer (or financial institution) has signed, herein, this approved Investment Policy, having read the policy's contents thereby acknowledging comprehension and receipt:

GUIDELINES FOR FUNDING COMMUNITY PROGRAMS

A community program can receive funding if it falls within the Ohio Revised Code sections listed below:

- A. Community improvement corporations §307.78.
- B. Symphony Association, area arts council or similar organization §757.05.
- C. Historical Society §307.23.
- D. Soil Conservation districts §307.27.
- E. Metropolitan Park projects §307.28.1.
- F. Senior Citizen services or facilities §307.69.4.
- G. Human and social service requests must be submitted to the Department of Human Services §329.04.
- H. Intergovernmental §307.15.
- I. University (exempt from bidding) §307.86.
- J. Public Broadcasting §3353.05
- K. Convention Center §5739.026

If the community program request does not fall within the authorized scope as provided by ORC, the program must provide a specific service to Lucas County and its citizens. Competitive bidding is required if a program provides a service (outside of ORC) with a value greater than \$15,000.00. Agencies that receive funding must execute an Administrative Services Agreement between Lucas County and the providing agency.

1. The Administrative Services Agreement (provided by the county) should contain a clear statement of the “product”, “service” or “program” which the county or community is to receive, language specific to fiduciary responsibility, audited financial statements, access to financial records and services as required by the Office of Management and Budget.
2. Are “other” county funds being requested by the agency for this project through another application or request process?
3. The agency, if provided funds, shall submit a detailed summary of how the funds were used for the year.

4. If an agency accepts funding for a program from Lucas County Commissioners, all information and documentation pertaining to that program will become public record.
5. The agency must be an equal opportunity employer.

BUDGET ADJUSTMENTS

TRANSFER OF APPROPRIATION AND APPROPRIATION RESOLUTION

Departments may request to adjust their budgets to meet unexpected needs. Requests are submitted to the Office of Management and Budget (OMB) and reviewed by our staff. After review and acceptance by OMB, a resolution is submitted to the Board of County Commissioners for approval.

Capital Budget Adjustments

Capital budget adjustments are only required if a project exceeds its original estimate. The department/agency submits their request to the Office of Management and Budget. The Office of Management and Budget then submits the request to the Capital Improvement Committee for their review and recommendation for approval by the Board of County Commissioners. Once the request is approved by resolution, OMB formally amends the Capital Improvement Plan to reflect this increase.

Transfer of Appropriation Procedure

A transfer of appropriation is defined as a transfer of an appropriated budget amount from one line item to another line item within the same fund. Transfers are not permitted from salary or fringe benefit line items to operating line items unless there are extraordinary circumstances involved, which must first be reviewed by OMB. All transfers require approval by the Board of County Commissioners.

Appropriation Resolution Procedure

An appropriation resolution takes place when it is determined that a fund needs additional funds to operate during the fiscal year. These funds are appropriated from the fund's unappropriated

balance. Requests for these appropriations are first reviewed by OMB. All appropriations require approval by the Board of Commissioners.

FACTORS AFFECTING REVENUES AND EXPENDITURES

REVENUES

Sales Tax

Inflation - Low inflation rates cause sales tax revenues to rise at a slower pace; high inflation rates cause revenues to increase as the base increases.

Interest Rates - Higher interest rates decrease the purchase of durable goods (cars, refrigerators, etc.) and lower rates increase demand for these goods and raise sales tax revenues.

Unemployment - Unemployment decreases tax revenues because consumers do not have the income available to purchase taxable items.

Fund Balance (Cash Balance) – The level of cash balances does not affect sales tax revenues.

Property Tax

Residential

Inflation – Inflation increases the values of residential homes and County revenues increase with every reassessment.

Interest Rates – Higher interest rates slow the construction and sale of homes, keeping revenue down. Lower interest rates generate construction and sales, increasing the number of homes and their values. If the rates tend to stay low the revenues will increase every time the property is reassessed.

Unemployment – Unemployment and the level of cash balances do not directly impact residential property tax revenues, except high unemployment may increase the number of persons who do not pay property tax due to lack of income.

Commercial

Inflation – As with residential homes, commercial property values are pushed upward by inflation and County revenues increase with every reassessment of property.

Interest Rates – Interest rates affect the level of investment and commercial property values. Low interest rates stimulate investment, raise commercial property values, and increase County revenues. High rates slow investment, and keep values and property tax revenues static.

Unemployment – Unemployment lowers commercial property values as businesses close.

Fund Balance (Cash Balance) – The level of cash balances does not directly affect commercial property tax revenues.

Investment Income

Inflation – High inflation rates are generally concurrent with high interest rates and investment income normally rises during inflationary periods.

Interest Rates – A major factor for investment income is the level of interest rates. Low interest rates keep investment income down. High interest rates increase earnings on the County's investments and raise revenues.

Unemployment – Unemployment does not directly affect investment income.

Fund Balance (Cash Balance) – A minimal cash balance limits investment. A large cash balance increases investment income by having more reserves to invest.

Local Government Fund (LGF) and Local Government Reserve Assistance Fund (LGRAF)

Inflation – High inflation rates increase state sales and income tax revenues through higher prices and higher incomes. Since these two state revenues comprise a majority of the LGF, County revenues rise faster as inflation increases.

Interest Rates – Interest rates affect LGF and LGRAF revenues through purchase of durable goods (see Sales Tax revenues) and business investment. The Corporate Franchise Tax forms the largest share of LGF and LGRAF revenues, and interest rates influence franchise tax revenues. Higher interest rates dampen investment and State/County revenues.

Unemployment – Unemployment lowers personal income within Ohio and this shrinks the amount of income and sales tax revenues available for allocation to the LGF and LGRAF pot. Thus, revenues fall for local governments.

Fund Balance (Cash Balance) – The level of cash balance does not directly affect Local Government Fund and Local Government Revenue Assistance Fund revenues.

Expenditures

Inflation – Low inflation rates limit budgetary pressures and provide a check on wage and salary demand. High inflation rates drive expenditures up as the price of goods and services increase, and employees demand larger wage increases.

Interest Rates – Interest rates affect the County through debt service costs; the higher the interest rate the greater the interest cost.

Unemployment – High unemployment rates increase social services expenditures as the unemployed seek relief through welfare aid. A decrease in unemployment rates should relieve pressure on the Job and Family Services Department to hold expenditures in check.

Fund Balance (Cash Balance) – A targeted cash balance (i.e. % of budget) may keep expenditures in check, positively affect the County's bond rating, and provide for emergencies and budgetary deficits. A minimal cash balance (without a targeted goal) permits greater expenditures and allows little room for emergencies and budgetary deficits.

FUND STRUCTURE

<i>Fund Number</i>	<i>Subfund Number</i>	<i>Description</i>
General Fund		
11	98	Treasurer - Collection of Court Costs
11	99	Training and Organizational Development
11	100	Human Resources
11	101	Commissioners
11	102	Office of Management and Budget
11	103	Recreation Center
11	104	Auditor
11	105	Assessing Personal Property
11	106	Appraising Real Property
11	107	Treasurer
11	108	Personal Property Tax
11	109	Prosecutor
11	110	Budget Commission
11	111	Board of Revision
11	112	Bureau of Inspection
11	113	Plan Commission
11	114	Data Processing
11	115	Hotel Administration
11	116	County Administrator
11	117	Medical Correction Center
11	118	Support Services
11	119	Public Service
11	120	Court Rehab & Correction
11	121	Court of Appeals
11	122	Common Pleas Court
11	123	Work Release
11	124	Jury Commission

11	125	Adult Probation
11	126	Pretrial-Presentence
11	127	Domestic Relations Court
11	128	Integrated Justice System
11	129	Juvenile Court
11	130	Common Pleas Security
11	131	Detention Home
11	132	Probate Court
11	133	Clerk of Courts
11	134	Coroner
11	135	Community Supervision
11	137	Maumee Municipal Court
11	138	Oregon Municipal Court
11	139	Sylvania Municipal Court
11	140	Toledo Municipal Court
11	151	Board of Elections
11	161	Capital Improvements
11	162	Facilities
<i>Fund Number</i>	<i>Subfund Number</i>	<i>Description</i>
11	163	Centralized Records Center
11	175	Sheriff 911 Call Takers
11	176	Public Safety Contracts
11	177	Public Safety Court Security
11	178	Sheriff's New Class
11	179	Sheriff – Law Enforcement
11	180	Sheriff – Administration
11	181	Sheriff – Correction Center
11	182	Recorder
11	186	Disaster Services
11	191	Agriculture
11	203	Registration of Vital Statistics
11	204	Health Services
11	210	Community Development Center
11	215	Veterans Service Commission
11	216	Veteran Services
11	217	Public Assistance
11	219	Incarceration Facilities
11	241	Engineer
11	251	Law Library
11	252	Historical Society
11	263	Taxes
11	264	Insurance
11	271	Miscellaneous
11	272	Attorney Fees/Public Defender
11	281	Indebtedness
11	282	Transfers
11	291	Contingencies
280	all	Ditch Maintenance

Special Revenue Funds

120	10	Dog Warden
121	10	Building Regulations
122	10	Certificate of Title Fund
123	10	Recorder Equipment
124	10	Probation Service Fund
125	10	Administration of Justice
130	10	Hotel Lodging Tax
150	10	Job and Family Services
155	10	Litter Control
156	10	Family and Children First Council
160	10	Community Mental Health Board
161	10	Alcohol and Drug Addiction Services Board
162	10	Indigent Drivers Alcohol Fund
163	10	Enforcement and Education Fund
164	10	Juvenile Court Indigent Driver
165	10	Common Pleas Civil Mediation

<i>Fund Number</i>	<i>Subfund Number</i>	<i>Description</i>
170	10	Real Estate Assessments
180	10	Motor Vehicle and Gasoline
180	20	Motor Vehicle and Gasoline
180	99	Unencumbered
202	11	Juvenile Felony Delinquent Care-Variable
202	12	Juvenile Felony Delinquent Care-Base
202	13	Title IV-E
203	18	Juvenile Treatment Center 02-03
206	14	Felony Diversion 2003
207	14	Correctional Treatment 2003
240	10	Economic Development
242	10	Workforce Development/ED
290	10	Children Services Board
300	10	Board of Mental Retardation
301	10	Community MR/Res Services
328	10	Senior Services
329	10	Emergency Telephone System
330	10	Emergency Medical Services
331	10	Zoo Operating
346	all	Federal Grants – Reserve
347	all	State/Misc. Grants Reserve
348	all	Miscellaneous Grants-Reserve
349	all	Economic Dev. Grants-Reserve
350	10	Emergency Management Agency
351	10	Domestic Violence
353	10	Coroner Laboratory
354	10	Indigent Guardian Fund
355	10	Law Enforcement Drug Fund
356	10	Child Support Enforcement Agency
357	10	T.I.P.P.

358	1	Delinquent Foreclosure Fund-Treasurer
358	2	Delinquent Foreclosure Fund-Prosecutor
420	10	Sheriff Policing-Springfield
420	11	Sheriff Policing - LMHA

Enterprise Funds

230	10	Sanitary Engineer
231	10	Water Operation
234	10	Wastewater Treatment
236	10	Sewer Operation
239	10	Solid Waste
408	10	Parking Facilities

<i>Fund Number</i>	<i>Subfund Number</i>	<i>Description</i>
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Debt Service Funds

220	20	Bond Retirement Reserve
220	86	G O Welfare Building "86"
220	87	G O Convention Center
220	88	Family Court & Courthouse Imp.
220	92	G O Regional Jail 92
220	94	G O 701 Adams 94
220	95	Correction & Court Services 95
220	96	Library Debt Retirement
220	97	Library Debt Retirement 97
220	196	Refunding Bond 96
220	738	G O SS#738, 1425, 1446,1474
220	1380	WL# 1380, 1427, 1431, 1432
220	2000	G O Ballpark 00
220	2001	G O Juvenile Justice 01
220	2101	Ballpark Notes
220	8888	Deficiency Reserve
232	10	Water Capital Improvement & Debt
235	10	Wastewater Capital Improv. & Debt
237	10	Sewer Capital Improvement & Debt
260	all	Special Assessments

Capital Funds

241	3	THC Improvement
241	11	Permanent Improvement Zoo
241	16	Misc. Improvements
241	18	King Road Landfill
241	20	Projects

241	21	Juvenile Court Detention Facility
241	201	Senior Center AC
241	301	Recycling Trucks
241	302	Payroll/HR Software
241	305	Lucas Cty Western Reserve
241	402	AOA Entrance
241	502	Prisoners' Tunnel
241	601	Seagate Parking
241	1105	St. Clair Buildings
241	1301	Redundant Fiber Link
241	1302	San Eng Data Conversion

<i>Fund Number</i>	<i>Subfund Number</i>	<i>Description</i>
241	1402	Drainage Pump Rec Center
241	1500	LC EMS Training Center
241	1501	Emergency Siren Project
241	1503	Sheriff PA System
241	2301	Business Continuance Center
241	2302	Optical Imaging
241	2310	Recorder Imaging
241	2400	Chiller Upgrades
241	2401	Area Office on Aging Alarm System
241	2402	Halon System Government Center
241	2403	Lower Roof Berdan
241	2404	Network Update
241	2405	Family Court Water Heater
241	2602	Stadium Street Enhancements
241	8401	CIP Projects Estimates
241	9501	Court of Appeals
241	9602	Stadium

Internal Service Funds

400	10	Central Supplies
401	10	Vehicle Maintenance
402	10	Telecommunications Services
403	10	Self Funded Health Insurance
404	10	Self Funded Dental Insurance
405	10	Risk Retention Insurance Fund
406	10	Self Funded Workers Compensation
407	10	Centralized Drug Testing
409	10	Self Funded Prescription Drug

BUDGET-RELATED TERMS

Accrual Basis – The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences to the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

Adopted Budget – Refers to the budget amounts as originally approved by the Board of County Commissioners at the beginning of the year and also to the budget document, which consolidates all beginning-of-the-year operating appropriations and new capital project appropriations.

Appraise – To make an estimate of value, particularly the value of property.

Appropriation – The legal authorization of the Board of County Commissioners for the departments, elected officials and agencies of the County, which approves their budgets and allows them to make expenditures and incur obligations for specific purposes within the amounts approved.

Arbitrage – The difference between the interest paid on the tax-exempt securities and the interest earned by investing the security proceeds in higher-yielding taxable securities. IRS regulations govern arbitrage on the proceeds from issuance of municipal securities.

Arbitrage Agent – One who calculates arbitrage.

Assess – To value property officially for the purpose of taxation.

Assessed Valuation – A valuation set upon real estate and other property by a government as a basis for levying taxes. In Ohio, real estate property is assessed at 35% of market value.

Balloon Maturity – A later maturity within an issue of bonds that contains a disproportionately large percentage of the principal amount of the original issue.

Bond – A written promise to pay a specific sum of money, called the face value or principle amount, at a specific date or dates in the future, called the maturity dates, together with a periodic interest at a specific rate.

Bond Anticipation Notes (BANs) – Notes that are paid from the proceeds of the issuance of long-term bonds. Typically issued for capital projects.

Budget – The financial plan for the operation of a program or organization for the fiscal year, or for the completion of a project.

Budget Gap – The amount by which the budgeted expenditures exceed the estimated revenues. The budget gap does not represent a projection of actual results, but indicates what would occur if revenues came in as certified and if expenditures were equal to the budgeted amounts.

Budget Negotiations – Meeting held between the Office of Management and Budget, the departments, elected officials and the County agencies to discuss the budget for the fiscal year. The departments make requests for their expenditures before the budget is presented to the Board of County Commissioners.

Budget Preparation Package – includes the mission statement, organization charts and personnel charts, the planning model and the appropriation preparation materials.

Bullet Maturity – A maturity for which there are no principal and/or sinking fund payments prior to the stated maturity date.

Call Provisions – The terms of the bond giving the issuer the right to redeem all or a portion of a bond prior to its stated date of maturity at a specific price, usually at or above par.

Capital Improvement Budget – The capital projects approved and funded through the Capital Improvement Program.

Capital Improvement Program (CIP) – The schedule of capital improvement projects which encompasses all funding sources and all organizational units of the county government.

Capitalized Interest – A portion of the proceeds of a bond issue that is set aside to pay interest on the same bond issue for a specific period of time. Interest is commonly capitalized for the construction period of the project.

Capital Project – The largely one-time cost for acquisition, construction, improvement, replacement, or renovation of land, structures and other improvements thereon. In addition, equipment is considered a capital project if it is \$50,000 or more in cost, except that rolling-stock equipment is not considered a capital project regardless of cost.

Cash Basis – A basis of accounting under which transactions are recognized only when cash is received or disbursed.

CIP Committee - A committee consisting of the County Administrator, Assistant Administrators, Director of the Office of Management and Budget, Director of Facilities, Director of Risk Management, and the ADA Coordinator which evaluates the general project requests according to specific criteria and submits its recommended list of ranked projects to the Board of County Commissioners.

Commercial Paper – Very short-term, unsecured promissory notes issued in either registered or bearer form, and usually backed by a line of credit with a bank.

Competitive Sale – A sale/auction of securities by an issuer in which underwriters or syndicates if underwriters submit sealed bids to purchase the securities. Contrast to a negotiated sale.

Comprehensive Annual Financial Report (CAFR) – The official annual financial statement of a government. It includes five combined statements – overview and basic financial statements for each individual fund and account group prepared in conformity with GAAP and organized into a financial reporting pyramid. Also included are supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material and a statistical section.

Continuing Disclosure – The principle that accurate and complete information material to the transaction which potential investors would be likely to consider material in making investment decisions with respect to the securities be made available on an ongoing basis.

Credit Enhancement – Credit support purchased by the issuer to raise the credit rating of the issue. The most common credit enhancements consist of bond insurance, direct or standby letters of credit, and lines of credit.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, notes, and floating debt.

Debt Limit (Direct Legal Debt Margin) – The maximum debt a governmental unit may incur under constitutional, statutory or charter requirements, either in total or as a percentage of assessed value. In Ohio, the direct legal debt margin is calculated as a percentage of assessed valuation. Depending on the type, this percentage ranges from 1% (unvoted) to 3% (voted).

Debt Service Coverage – Net revenue available for debt service divided by debt service.

Debt Service Fund – A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Debt Service Reserve Fund – The fund which moneys are placed which may be used to pay debt service if pledged revenues are insufficient to satisfy the debt service requirements.

Deep Discount Bonds – Bonds that are priced for sale at a substantial discount from their face or par value.

Deficit – The excess of the liabilities of a fund over its assets, or the excess of expenditures over revenues during an accounting period.

Derivatives – A financial product whose value is derived from some underlying asset value.

Designation Policies – Outline how an investor’s order is filled when a maturity is oversubscribed when there is an underwriting syndicate. The senior managing underwriter and issuer decide how the bonds will be allocated among the syndicate. There are three primary classifications of orders that form the designation policy: Group Net orders; Net Designated orders and Member orders.

Econometric Forecasting – A technique used to forecast, which combines statistical methodology with economic principals.

Encumbrance – An amount of money committed and set aside, but not yet expended, for the purchase of a specific good or service.

Enterprise Fund – A fund established to account for operations that are run similar to private business enterprises, in which the costs of providing the goods and services are recovered primarily through user charges.

Escrow – A fund established to hold moneys pledged and to be used to pay debt service on an outstanding issue.

Expenditure – An actual payment made by county warrant (check) or by interfund transfer for internal county bills.

Fixed Rate – Means the interest rate for the debt is determined on the date the issue is sold.

Full Faith and Credit – A pledge of the general taxing authority for the repayment of debt. Bonds carrying this pledge are also known as general obligation bonds.

GAAFR (Government, Accounting, Auditing, and Financial Reporting) – The “Blue Book” published by the Government Finance Officers Association (GFOA) to provide detailed guidance for the application of accounting principals for governments.

GAAP (Generally Accepted Accounting Principals) – Standards used for financial accounting and reporting as determined by the Governmental Accounting Standards Board (GASB), which are different for governmental than for business.

General Fund – The fund used to account for all financial resources except for those required to be accounted for in another fund. This fund is generally considered the barometer for the financial condition of the County.

Indenture – Legal document describing the terms and conditions of a bond offering, the rights of the bondholder, and the obligations of the Issuer to the bondholder. The document is alternatively referred to as a bond resolution or deed of trust.

Indirect Costs – Those elements of cost necessary in the performance of a service, which are of such a nature that the amount applicable to the service cannot be readily determined. Usually relates to rent, utilities, supplies, management, supervision, etc.

Intergovernmental Revenues – Revenue from other governments, primarily federal and state grants, but also payments from other local governments.

Internal Service Fund – A fund used to account for the financing of goods or services of one agency of a government to other agencies of the government, or to other governments, on a cost reimbursement basis.

Junior Lien Bonds – Bonds with a subordinate claim against pledged revenues.

Leases – Are a form of financing which provide different balance sheet treatments are methods of pledging revenue sources.

Letters of Credit – A bank credit facility wherein the bank agrees to lend a specified amount of funds for a limited term.

Levy – To impose taxes, special assessments, or service charges for the support of government activities.

Local Government Fund – A form of state revenue –sharing by which the State of Ohio sets aside certain percentages of the state sales and use, personal income, corporate franchise, and public utility excise taxes for distribution to local governments.

Local Government Revenue Assistance Fund – Created by the State of Ohio 1988-89 Appropriation Act (Am. Sub. H.B. 171), it is similar to the Local Government Fund in that it is a state revenue-sharing program and the same sources of state revenue are “shared” in this program. The difference is that this fund is distributed to counties based strictly on population. Receipt of this new revenue source began in 1989.

Long-term – Generally means more than one year.

Management Fee – The fixed percentage of the gross spread which is paid to the managing underwriter for the structuring phase of a transaction.

Members – Underwriters in a syndicate other than the senior underwriter.

Modified Accrual Basis – Under the modified accrual basis, revenues for these funds are recognized when they become both measurable and available to finance county operations (collected within sixty days after year-end). Expenditures are recognized in the accounting period in which the related fund liability is incurred, if measurable, except for interest and principal on general long-term debt, which is recorded when due.

Moody’s Median – Key financial, debt, economic and tax base statistics with median values for each statistic presented.

Negotiated Sale – A method of sale in which the issuer chooses one underwriter to negotiate terms pursuant to which such underwriter will purchase and market the bonds.

Net Revenue – Defined in greater detail by the Issuer’s Indenture. Net Revenue is the difference between gross revenue and operating and maintenance expenses.

Non-Tax Revenue Pledge – A method of providing bondholders with additional security for revenue debt. Revenue debt that has insufficient pledged revenues for debt service would be able to use non-tax revenues to make up shortfalls if that pledge has been made. This pledge is

less than general obligation since taxes are not pledged. Examples of funds pledged are licenses and permits, fines and forfeitures and interest income.

Operating Budget – The annual budget and process that provides a financial plan for the operation of government and the provision of services for the year. Excluded from the operating budget are one-time capital projects that are determined by a separate, but interrelated process.

Original Issue Discount – The amount by which the original par amount of an issue exceeds its public offering price at the time it is originally offered to an investor.

Pay-As-You-Go – An issuer elects to finance a project with existing cash flow as opposed to issuing debt obligations.

Premium Bond – A bond whose price is above par.

Present Value – The current value of a future cash flow.

Private Placement – The original placement of an issue with one or more investors as opposed to being publicly offered or sold.

Proposed Budget – The recommended county budget submitted by the County Administrator to the Board of County Commissioners in late November or early December each year.

Reserves Fund – The unencumbered year-end cash balance of the General Fund, or any other fund.

Revenue Anticipatory Debt – A method of improving cash flows by selling debt which will be retired with a certain revenue source to be received at a specific later date.

Revenue Debt – Pledges only a certain revenue source for the payment of annual principal and interest payments. If those resources are not sufficient, the County has no legal requirement to make payments although it may choose to do so.

Selling Groups – The group of securities dealers who participate in an offering not as underwriters but rather who receive securities less the selling concession from the managing underwriter for distribution at the public offering price.

Short-term – Generally means less than one year.

Special Assessment Bonds – Bonds payable from the proceeds of special assessments.

Special Assessment Fund – A fund used to account for the financing of public improvements or services deemed to benefit primarily the properties against which assessments are levied.

Special Revenue Fund – A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or capital projects) that are legally restricted for specified purposes.

Syndicate Policies – The contractual obligations placed on the underwriting group relating to distribution, price limitations and market transactions.

Tax Budget – A budget process required by the State of Ohio for each local government to demonstrate the need for taxes that it plans to levy and is used in most counties to allocate the Local Government Fund to jurisdictions within the County.

Tax-exempt – Refers to debt sold by the County that allows bondholders to exclude the interest income from their federal tax return.

Tax Increment Bond – Bonds whose repayment is secured by special assessments on landowners whose property stands to benefit from development or redevelopment.

Trust Fund – Funds used to account for assets held by a government in a trustee capacity.

Underwriter – A dealer that purchases new issues of County securities from the issuer and resells them to investors.

Underwriters Discount – The difference between the price at which bonds are bought by the Underwriter from the Issuer and the price at which they are re-offered to investors.

Unencumbered Balance (Reserves) – The year-end cash balances of a fund, less outstanding encumbrances. The unencumbered balance at year-end in a fund together with the estimated revenues for the upcoming year determine the maximum amount available for appropriation in the next year's budget.

Variable Rate Debt – An interest rate on a security that changes at intervals according to an index, a formula or other standard of measurement as stated in the bond contract.

Zero-Coupon Bonds – Bonds sold at a deep discount, and without a coupon, appreciating to full value at maturity. Also known as capital appreciation bonds.

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2003
Lucas County, Ohio